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The Solicitors' Journal

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Current Topics.

Land Valuation Requirements.

WITH THE cessation of the extra work on land valuation, there might be some expectation that the new requirement for particulars to be furnished to the Commissioners of Inland Revenue on sales or leases would no longer apply. In answer to a question in the House of Commons, however, Mr. NEVILLE CHAMBERLAIN has stated that the operation of s. 28 of the Finance Act, 1931, is not affected by the decision of the Government to suspend work upon the valuation. Therefore, upon every sale of a freehold, or grant or transfer of a lease having seven or more years to run, either a copy of the instrument of transfer or grant of lease, as the case may be, must be handed to the Commissioners for their retention, or the particulars required in the Second Schedule to the Act must be furnished. The procedure is, of course, more or less a resurrection of that under s. 4 of the Finance (1909-10) Act, 1910, and without the denoting stamp that the requirements of the Act have been satisfied, the conveyance or lease cannot be adduced in evidence. The original increment value duty was abolished in 1920, but the procedure continued until 1923, when by the Finance Act of that year s. 4 of the 1910 Act was repealed. The procedure throws a considerable amount of extra work on the profession, and, if Lord SNOWDEN'S land value tax is not after all to be imposed, to no purpose. The suggestion may therefore be made that it is the duty of the Government to make a definite decision as to this tax without undue delay. The duty of making a definite decision about anything, however, appears to alarm any Government, so procrastination is the more likely course

Physical Instructor's Negligence.

IN *Jones* v. *London County Council*, heard on 23rd November, at the Southwark County Court, an unusual type of action for negligence was heard. The alleged negligence arose out of orders given by a master employed at a London County Council Institute to a pupil at the school to take part in a game called "riders and horses." The pupil had to attend the institute in question as a condition of earning unemployment insurance under the Unemployment Insurance Acts, 1920 to 1930. One set of boys was ordered by the master in charge to get on the backs of another set, and the game consisted in each "rider" trying to pull the other riders off the other boys' backs. The plaintiff was a "horse" and he had a "rider" weighing 9 stone on his back. No mattress or matting was provided in case any of the boys should fall. In the course of the pulling and pushing the plaintiff fell with his rider on top of him and was severely injured. It was alleged that he had entirely lost the use of his right arm. The jury awarded the plaintiff £1,000 damages and £30 as special expenses for the mother. The duty of a schoolmaster "to take such care of his boys as a careful father would take of his boys" was laid down by Lord ESHER in *Williams* v. *Eady*, 10 T.L.R. 41. The "careful father" is not so much a legal fiction as the famous "reasonable man" or the "reasonable woman" of A. P. HERBERT'S "Misleading Cases." He exists in actuality and does not hesitate to step into the breach when education authorities themselves or their agents temporarily lapse from grace. The case was exceptional in many respects, but not least in that the London County Council, which has been not only a careful but a successful "father" to so many millions, should in this rare instance be culpable.

The Theory of Punishment.

IN a recent issue, we commented upon Mr. Justice MCCARDIE'S statement that sentences inflicted must, to a large extent, be governed by the judge's opinion of the law creating the offence. At about the same time, ROWLATT, J., dealing with charges of bigamy at Surrey Assizes, is reported to have attached great importance to the treatment accorded by or to offenders to or by their lawful and bigamous spouses. This attitude towards bigamy is now usual, but on analysis it will be seen that it is based upon the view taken of the law by those administering it, without regard to the true nature of the offence. For bigamy is the desecration of a ceremony, so that strictly speaking, the way in which the delinquent has behaved towards other parties to the ceremony is not relevant. Perhaps it might be said that ill-treatment received might extenuate the desecration in some circumstances; but, from the point of view of the law, it could hardly be contended that ill-treatment given should aggravate the offence. The objection to taking these matters into consideration is that citizens who might be said to manifest respect rather than contempt for the institution (though not for the ceremony) of marriage are punished, while those who do as much harm but neglect or ignore ceremony and institution escape punishment. It may be that some day bigamy, however undesirable it may be socially, will cease to be accounted a criminal offence. After all, none of us approves any of the Seven Deadly Sins; yet one appreciates how unworkable would be, say, a Punishment of Gluttony Act, or an Envy (Prevention of) Act.

The Villain's Name.

THE ALARMING results of *Hulton* v. *Jones* [1910] A.C. 20, so far as writers and publishers of fiction are concerned, were

well illustrated in the recent action, reported in *The Times* of 11th November, in which the Rock Investment Company, Ltd., and others sued the Illustrated London News & Sketch, Ltd. The latter published a short story in which one Mark Ranton had been a director of a company similarily named to the plaintiffs described as a "swindle." The writer of the story, and the literary editor of the *Sketch*, in which the story had been published, both testified that they had never heard of the Rock Investment Company. On the doctrine that words used innocently may yet be held defamatory, however—a doctrine which, as Lord DUNEDIN observed in a subsequent case, *Adam* v. *Ward* [1917] A.C. 309 (p. 325) "certainly reached its high-water mark in *Hulton* v. *Jones*"—a jury found the libel proved, and awarded £200 damages. In *Hulton* v. *Jones* a writer unfortunately selected the name of Artemus Jones as that of a churchwarden of Peckham, seen at Dieppe in the company of a lady of doubtful reputation. His Honour Judge ARTEMUS JONES, then a junior barrister, though not a churchwarden at Peckham, recovered damages for libel from the newspaper which published the stuff, on the evidence that some of his friends identified him with the reprobate churchwarden, notwithstanding that the author testified that he had invented, or thought he had invented, the name. Thus one who aims at a black crow may find he has wounded an unsoiled dove. The author of the story in the *Sketch* gave his evidence somewhat breezily, and hardly showed his appreciation of the perils involved in christening his villain, but the literary editor, a lady, testified that she dredged the Peerage, "Who's Who," the "Landed Gentry" and the "Almanac de Gotha" to prevent coincidence of names. HORRIDGE, J., suggested the Telephone Directory, but it is well known that some people live in London without telephones, and others also live in the provinces with or without them, so, to be on the safe side, a search through Kelly's London and Provincial Directories might also be desirable. Even then there would be the danger of someone abroad being libelled. If a company was mentioned, a visit to Somerset House would be indicated, though a chartered company would then escape the sieve. Authors should denote their villains by dots and asterisks—or possibly it might be enacted that they should advertise the names beforehand, by wireless and the *London Gazette*: "If Jasper Denzil Thunderweather does not come forward to object within . . . days or to deny the fact, he will be represented as having boiled his mother-in-law alive." [In case of accident, of course, we hasten to acknowledge that Mr. Thunderweather is really incapable of such a *mauvaise plaisanterie*.]

A New Ecclesiastical Dignity.

IN MANY cathedral churches, at the present time, arrangements are in progress for the constitution or reconstruction of cathedral chapters under the provisions of the Cathedrals Measure, 1931, passed by the Church Assembly, which received the Royal Assent in July last. These cathedral chapters are to be presided over by a "provost" where there is no dean, and this dignitary is to be entitled to be addressed as "Very Reverend" (unless perchance being a suffragan or retired bishop he is already a "Right Reverend"), and upon retirement from the office of provost he is to be further dignified by the title of "Provost Emeritus." The object of the Cathedrals Measure, which repealed several statutes relating to the control of cathedrals by the Ecclesiastical Commissioners, was to make new provisions for the management of the property and revenues of cathedrals, the patronage of canonries and the election of bishops by their chapters. The appointment of provosts only affects cathedral churches which are also parish churches, and therefore are not already equipped with deans. Most of the modern dioceses have parish churches as pro-cathedrals—Birmingham, Derby, Leicester and others are examples.

Costs in Companies Winding Up.

IT would seem to be an elementary rule of practice that a solicitor is entitled to receive payment of his bill of costs properly incurred, subject to taxation. In litigation he may by order be entitled to receive costs taxed between party and party from his opponents, in which case he can recover the balance of his costs from his own client. But there are circumstances in which this elementary right may become obscured and even denied, and the decision of EVE, J., in *In re C. B. & M. (Tailors), Ltd.*, *ante* p. 797, and W.N., 7th November, is an illustration. In this case a petition was presented for the winding-up of a company not on the usual ground that it was insolvent, but that it was, in the language of the Companies Act, 1929, "just and equitable" so to do. The petitioner alleged that there had been misfeasance by the directors in connexion with the flotation of the company. The petition was opposed, and a great deal of work had to be done and heavy costs incurred in meeting these charges. Eventually, however, a compulsory winding-up order was made with the usual order for costs to be taxed between party and party and to be paid out of the assets of the company. These costs were taxed and allowed at the sum of £183. The company, however, proved to be perfectly solvent and the liquidator had sufficient funds in hand to meet all claims. The solicitor of the company had sent in a bill of costs amounting to £433 for work done, including the briefing of leading counsel in opposing the petition, before the winding-up order was made, and he then lodged a proof in the winding-up for the balance of his costs as between solicitor and client, amounting to £250. The liquidator rejected the proof, and on a summons being taken out to reverse his decision the registrar upheld it on the ground that r. 192 of the Winding-up Rules, 1929, was exhaustive, and gave the solicitor no right of proof for any costs beyond the taxed costs of the petition. On a motion by the solicitor in the Companies Court, EVE, J., delivered a written judgment allowing the appeal and re-asserting the solicitor's right to his full costs, subject to taxation. Rule 192, he held, did not either expressly or impliedly negative that right. It assumes that the company in liquidation is insolvent, and states the priorities of different sets of costs, charges and expenses to be paid out of the assets of the company beginning with "the taxed costs of the petition." By sub-s. (2) of the rule no payments in respect of bills or charges of solicitors, managers, etc., other than payments for bills which have been taxed and allowed under orders made to that effect, are to be allowed out of the assets of the company, without proof that the same have been considered and allowed by the registrar, so that even if the liquidator rejected the proof, the registrar had express powers under the rule to allow it, and ought to have done so. Debts are intended to be discharged in full, and it would be not only unjust but absurd to refuse payment because the creditor happened to be a solicitor, and the debtor a company in liquidation, but luckily quite able to pay its debts in full. The order to tax costs in a winding-up is made, as a rule, not under the Solicitors Act, 1843, but under the general jurisdiction of the court: *In re Foss, Bilbrough Pluskitt & Foss* [1912] 2 Ch. 161; but a judge sitting in winding-up matters can make an order for taxation under that Act of costs incurred before the winding-up order: *In re Palace Restaurants, Ltd.* [1914] 1 Ch. 492. A proof for unpaid costs is, as EVE, J., said, not less meritorious than proofs for work done, services rendered or goods supplied, and the rule could not be construed as raising an unjustifiable distinction between creditors for costs and other creditors.

The Lord Chancellor has appointed Mr. RANDALL F. W. HOLME, B.A. (Oxon), solicitor (a member of the firm of Messrs. Godden, Holme & Ward, of 34, Old Jewry, E.C.), to be an additional member of the Committee presided over by Lord Justice Greer on the Reciprocal Enforcement of Judgments.

Misappropriated Cheques and Dividend Warrants.

THE decision in *Slingsby & Others* v. *District Bank, Ltd.*, *The Times*, 1st December, is of great importance to bankers, and some of the points as to the drawing and filling in of cheques may be worth the attention of all who handle them. The case was one in which a trusted and honoured member of the profession betrayed his trust and dishonoured his calling by misappropriating large sums of money in acting for executors, raising the issue as to which of two innocent parties should bear the loss occasioned by one of his frauds. In fact, the misappropriation of a dividend warrant for £250 occasioned the action, *Slingsby* v. *Westminster Bank Ltd.* [1931] 1 K.B. 173, before FINLAY, J., and that of a sum of £5,000 drawn by the executors to stockbrokers to buy War Loan, two actions, namely, *Slingsby* v. *Westminster Bank* [1931] 2 K.B. 583, before FINLAY, J., and *Slingsby* v. *District Bank Ltd.* [1931] 2 K.B. 588, before WRIGHT, J. The decision now reported in *The Times*, as above, is that of the Court of Appeal in the latter case, confirming that of WRIGHT, J. A short article on the decisions of FINLAY, J., will be found in our last year's volume, 74 SOL. J. 721.

The case as to the dividend warrant for £250, though not the subject of the above appeal, was mentioned in the judgment of SCRUTTON, L.J., who observed that he entirely disagreed with FINLAY, J., in his conclusion as to the absence of negligence on the part of the defendant bank. This warrant was in fact crossed to the account of the deceased's estate, but, being endorsed by an executrix and handed on her behalf to the managing clerk of the solicitor, CUMBERBIRCH, was delivered to the latter, who, by a plausible story, induced the bank manager to credit it to his own private account. In so acting, the manager of course disregarded the crossing, on the justification of which we expressed doubt in our previous article. FINLAY, J., might, perhaps, have quoted the judgments in the Court of Appeal in *Re Kingston Cotton Mill Co.* (*No.* 2) [1896] 2 Ch. 279, to the effect that it is justifiable to trust a respectable and competent person, and it was, perhaps, natural that the bank manager, knowing that CUMBERBIRCH was probably the most widely trusted person in the neighbourhood, should have taken his word. So far as the judgment of SCRUTTON, L.J., may be held to override the decision of FINLAY, J., in the dividend warrant case, the ruling is that a bank manager who disregards a special crossing does so at the bank's peril, and it appears in accord with sound banking practice.

The matter of the £5,000 cheque was on somewhat different lines. It was drawn in CUMBERBIRCH's office, in his handwriting or his clerk's, in favour of a firm of stockbrokers for the purpose of buying the War Loan, and he procured the signatures of all the executors to it. After they had signed, he fraudulently added, or caused to be added, in the same handwriting as that on the body of the cheque, and between the name of the payees and the printed words "or order," the words "per Cumberbirch and Potts," the name of his own firm. He then endorsed the cheque in his firm's name, and paid it in to the account of a company of which he was chairman, at the Westminster Bank, the District Bank being that on which the cheque was drawn. After he had misappropriated the money, the executors sued the Westminster Bank for it, as reported [1931] 2 K.B. 583. FINLAY, J., held, as agreed by both sides, that CUMBERBIRCH's alteration of the cheque, after it had been signed, was a material one which brought it within s. 64 (1) of the Bills of Exchange Act, 1882, so that it was void except in the hands of a holder in due course. Neither CUMBERBIRCH nor the Westminster Bank filled that character. In the circumstances he held that nothing done by the defendant bank had damnified the plaintiff executors, who were damnified, if at all, by their own bank honouring what was virtually a forgery. The executors thereupon sued the District Bank, claiming to be relieved from having the cheque debited to them, and succeeded, as recorded [1931] 2 K.B. 588. The decision of WRIGHT, J., has now been approved by the Court of Appeal, as stated above, that of FINLAY, J., in the other action as to the £5,000, being also disapproved.

The point of the most general public interest was whether the drawer of a cheque should draw a line after the name of the payee, and SCRUTTON, J., held that this was not one of the "usual and general precautions to prevent forgery," as laid down by FINLAY, L.C., in *London & Joint Stock Bank* v. *Macmillan* [1918] A.C. 777 (p. 289). In this particular case the addition of the line would have prevented the addition of the words "per Cumberbirch and Potts," after the name of the payees, though, it may be observed, the added words might have been placed just under the names of the payees, with, perhaps the same result. SCRUTTON, L.J., suggested that, if such cases became frequent, it might become a "usual precaution," and so perhaps the practice may now be recommended. Presumably, if a line was drawn immediately after the payee's name, and a "per" were added under the name, a bank would, as the result of this case, require initialling.

The percentage of cheques drawn in favour of "A per B" is comparatively small, but the court definitely decided, disapproving the ruling of FINLAY, J., in the action against the Westminster Bank, 1931, 2 K.B. 583, and approving that of WRIGHT, J., in the court below, p. 588, that a cheque so drawn should be endorsed "A per pro. B," and that the simple endorsement of the name of B was insufficient. The obscurity of our law, as laboured by Mr. CLAUD MULLINS in his book "In Quest of Justice," was perhaps well illustrated here, for a cloud of banking experts differed on the point from the Journal of the Institute of Bankers and "Paget on Banking." The law is now cleared up, in the usual way, at the expense of the private litigant.

It is perhaps, somewhat more difficult to follow the disapproval by SCRUTTON, L.J., of the judgment of FINLAY, J., as inconsistent with the cases of *Morison* v. *London County and Westminster Bank* [1914] 3 K.B. 356, followed by the Court of Appeal in *Underwood's Case* [1924] 1 K.B. 275, and *Lloyd's Bank* v. *Chartered Bank of Indi* [1929] 1 K.B. 40, and a recent unreported case *Reckitt* v. *Midland Bank Ltd.*, now under appeal to the House of Lords. FINLAY, J., held that the altered cheque was a mere nullity under s. 64 (1) of the Bills of Exchange Act, 1882, and the Court of Appeal likewise did so, and, further, in substantially agreeing with WRIGHT, J., that it was a forgery under the Forgery Act, 1913, s. 1 (1). In the case of *Morison*, *supra*, there was an express finding that there was no forgery, and neither in the *Underwood* nor *Lloyd's Bank Cases* were the cheques mere nullities. If the £5,000 cheque was a mere nullity in the hands of the Westminster Bank, it is difficult to see how that bank could have "converted" it within *Lloyd's Case*.

The disapproval of the judgment of FINLAY, J., however, indicates that, in the opinion of the Court of Appeal, both the Westminster and District Banks were liable to the plaintiffs for the £5,000, but the present position is that the District Bank must continue to give credit to the plaintiffs for that sum, leaving the question whether the Westminster Bank is liable to indemnify them open.

The last points considered in the judgment of SCRUTTON, L.J., rose on the ostensible authority of CUMBERBIRCH as agent of the plaintiff executors, which, *primâ facie*, as between the plaintiffs and another innocent party, would throw the loss on the plaintiffs. SCRUTTON, L.J., held that CUMBERBIRCH had not been held out by the plaintiffs as having authority to do the acts as to which complaint was made. The District Bank's manager certainly knew that CUMBERBIRCH was solicitor to the executors, and, if the cheque, regular on the face of it, had been properly endorsed and paid into the firm's own account, possibly the decision might have been otherwise, SCRUTTON, L.J., held that the Westminster Bank through its

manager was guilty of negligence in crediting the executors' cheque, not to the account of the firm, but to that of a private company, and that such negligence precluded them from being "holders in due course" within s. 64 of the Act. In so holding he differed from FINLAY, J., though the latter's opinion on the point of negligence was *obiter*, since he did not decide the case against the Westminster Bank on it. This finding might possibly be of importance if any question arose between the two banks as to which should bear the loss.

The case, at least as to the £5,000, may be regarded as a hard one for whichever bank may have to suffer the loss, and, being of importance to banks both in their dealings with customers and with one another, may possibly receive more illumination in further proceedings.

Rights of Churchway.

THE case of Cockington Church (*Attorney-General* v. *Mallock*), which has been occupying so much of the attention of LUXMOORE, J., recently, suggests some very interesting reflections, quite apart from the precise issues at stake in that case itself with which, primarily, this article is not concerned. There are well-established rights, known as "rights of churchway" which have been recognised from very ancient times and have, moreover, been the subject of modern judgments in the courts. The most informative of these is to be found in the case of *Brocklebank* v. *Thompson* [1903] 2 Ch. 344, where JOYCE, J., reviewed the authorities and delivered a very learned judgment upon the whole subject.

In that case the plaintiff was lord of the manors of Irton and Santon, both within the ecclesiastical parish of Irton. The defendant occupied a farm in the same parish within the manor of Santon. A footpath ran in front of the plaintiff's mansion-house across the demesne of the manor of Irton to the parish church situated about half a mile from Irton Hall and within the manor of Irton. The defendant claimed the right *as an inhabitant of the parish* to use this footway to go to and from the church. Plaintiff on the contrary contended that the path was not a churchway for the parishioners generally, but *only for certain tenants of the manor of Irton*, and he sought an injunction to restrain the defendant from using it, alleging a manorial custom to that effect. JOYCE, J., found on the evidence that no such manorial custom was proved, and that the path in dispute was a churchway by custom for the inhabitants of the parish at large. He doubted whether the custom alleged by the plaintiff would be good in law, even if proved.

In the course of his judgment, JOYCE, J., made some interesting references to the general law on the subject. He said that it was well settled that by custom (since the inhabitants of a place being unincorporated could not take by grant) a local public or class of persons such as the inhabitants of a parish may be entitled to have some use or quasi-easement of land such as a way to a church or market; but an indictment would not lie for the obstruction of such a churchway because it is in law a private and not a public way, and there are other distinctions, e.g., that any one of the parishioners might have a right of action for nuisance thereon without proof of special damage. He found upon the evidence that the disputed way in this case had been used as of right by the inhabitants of the parish of Irton for as long back as living memory—therefore it was an instance of a church-path by custom for the inhabitants of the parish.

Dealing with the contention (which he said had been raised here and now for the first time), the learned judge went on to say that the theory that the right to use a churchway was confined to a certain section of the inhabitants of the manors in the parish was based upon a memorandum discovered in an old manuscript volume in the handwriting of a former owner of the estates, in which the writer said: "About 1763 soon after I came to the estate I called it at three or four churches that there was no road through the demesne but to the Hall and the mill and the tenants above wall to church which I hope will be remembered for the good of the family."

This was nothing more than an assertion of a fact by a person whose mind could not be free from bias. It was not an expression of general or concurring opinion, but at the most only a statement by the individual most interested in denying or disputing the existence of a right in any but the "tenants above wall" to a churchway through the demesne; and since a person cannot by a declaration make evidence to be used for himself or for his successors after his decease, the memorandum was not admissible in evidence.

Dealing further with the suggestion put forward on behalf of the plaintiff that persons living within the manor of Santon could not claim a custom to churchway within the manor of Irton, JOYCE, J., observed that upon the authorities (vide *Sowerby* v. *Coleman* (1867), L.R. 2 Ex. 96) this might well be so, for such an alleged custom would not be a good manorial custom of either manor. But there might well be a lawful and valid custom of the *parish* of Irton for its inhabitants to have a churchway to their parish church. Indeed, it was not easy to see how, otherwise, the inhabitants of Santon could ever reach their parish church; and so far as he was aware there was no record to be found in any reported case or in any law book of a customary churchway which was not for the use of the whole of the parishioners.

It will be seen that the facts in the above case (*Brocklebank* v. *Thompson*) differed very materially from those in the *Mallock Case*, upon which LUXMOORE, J., has been engaged. In this case the question has been whether there was a public way from the adjoining high road for all and sundry to pass by foot or by motor-car across the defendant's park in order to view the ancient Cockington Church. The learned judge has decided that there is no such public right of way, but that there exists nothing more than an ordinary right of churchway for the parishioners. Consequently it was not necessary for the court to inquire so meticulously into the ancient law relating to churchways—the argument being confined more or less to questions of dedication. *Brocklebank* v. *Thompson* therefore remains the most useful case to refer to on such matters. Other cases of interest in the same connection are *Edwards* v. *Jenkins* (1869), 1 Ch. 308, in which it was held (per KEKEWICH, J.) that a custom for the inhabitants of several adjoining parishes to exercise rights over land situate in one of them was bad: *Farquhar* v. *Newbury Rural District Council* [1908] 2 Ch. 586, where WARRINGTON, J., held that no landowner could dedicate a road with only churchway rights because such rights exist by custom in favour only of a limited class of the public; and *Batten* v. *Gedge* (1889), 41 Ch. D. 507, where it was decided that only the Ecclesiastical Courts have jurisdiction to deal with cases of obstruction to or nuisance upon churchways.

Company Law and Practice.

CVIII.

SUPERVISION ORDERS.

THERE are two main divisions into which the winding up of a company registered under the Companies Acts may fall: winding up by the court and voluntary winding up. There are now, since the coming into operation of the Companies Act, 1929, two sub-divisions of the latter, namely, creditors' voluntary winding up and members' voluntary winding up. A voluntary winding up is always a creditors' voluntary winding up, unless the declaration of solvency referred to in s. 230 of the Companies Act, 1929, is made and delivered to the registrar of companies for registration. I do not wish to diverge here to deal with this declaration of solvency, beyond remarking in passing that the common impression that, if

such a declaration be not made and delivered for registration, the company is insolvent, or in the opinion of the directors is insolvent, is erroneous. The declaration is required to contain the information that, in the opinion of the directors, the company will be able to pay its debts in full within a period, not exceeding twelve months, from the commencement of the winding up. Thus it may very well be that the company has assets which, when realised, may pay the company's debts, but those assets may not be realisable to anything like advantage for a period of twelve months or more. The courts have always desired to assist creditors of companies in course of liquidation, because their general rights against the company are taken away when the company goes into liquidation, and particularly does the law attempt to obtain as early payment as possible for creditors. This may be illustrated by the fact that calls to be made on contributories are made upon estimates of what their liabilities are likely to be, without waiting to ascertain definitely, which might involve a substantial delay. Accordingly, if the creditors of a company are not likely to be paid in full within a year of the commencement of the winding up, the winding up is a creditors' winding up.

This division of voluntary windings up into two types undoubtedly remedied a defect under the law existing before 1st November, 1929, because now, in the case of an insolvent company, the creditors, who are really the only persons interested, have control of the liquidation, which was denied them previously.

There is, however, yet another kind of winding up; a winding up subject to the supervision of the court, which is neither one thing nor the other, and has not incurred much popularity. Sections 256 to 260 inclusive of the Companies Act, 1929, deal with supervision orders and their effect; they can only be made where the company has passed a resolution for voluntary winding up, and cannot be made so as to commence a winding up. The power given to the court to make such orders is contained in s. 256, which provides that the court may order that the voluntary winding up shall continue, but subject to such supervision of the court, and with such liberty for creditors, contributories, or others to apply to the court, and generally on such terms and conditions as the court thinks just. It is stated in the thirty-seventh edition of "Gore Browne," that in the year 1928 six supervision orders were made, so that it is clearly a form of relief which did not then much commend itself, either to the court or to persons interested in the affairs of companies, either as creditors or as contributories. Further, the provisions which have now been introduced with regard to creditors' voluntary winding up render unnecessary what was sometimes done under the old law in the case of insolvent companies, an application for a supervision order so that creditors might have a liquidator appointed to look after their interests. The power of the court to appoint an additional liquidator in such a case is contained in s. 259, which provides that, where a supervision order is made the court may, by that, or any subsequent order, appoint an additional liquidator. By virtue of s. 239 the creditors are now, in a creditors' voluntary winding up, masters of the situation so far as the appointment of a liquidator is concerned, and accordingly there can be no need for the appointment of an additional liquidator in their interest.

A creditor is entitled as of right, as between himself and the company, to a winding up order, though if a majority of creditors oppose the making of a winding up order, their views will prevail; such is not the case with regard to supervision orders, a creditor is not entitled to such as of right, the decision as to whether such an order will be made or not being purely for the discretion of the court. It is not usual for such an order to be made on the application of a contributory, because in every case where the necessary condition precedent to the application for such an order, to wit, a voluntary winding up, exists, the majority of the contributories must, in general meeting, have expressed their view that the winding up shall be voluntary by voting in favour of the resolution for voluntary winding up, and in such a case, on the well-known principles on which the court acts, it will not interfere with the expressed desires of the majority. There are, however, cases where the court has seen fit to interfere on behalf of contributories who desire a supervision order, but only where there are some special circumstances, as described by JAMES, L.J., in *Re Irrigation Co. of France*, L.R. 6, Ch. App. 176, where he says, at p. 186 ". . . this court will not, upon the application of a contributory, interfere with a voluntary winding up, unless there be some case of fraud or overbearing influence in obtaining the winding up resolution. If there be a case of that kind, the court may think it right to continue the winding up under supervision, which appears to me to be going as far as the court ought to go where the question arises only between a contributory and his co-contributories."

(*To be continued.*)

A Conveyancer's Diary.

Deducing Title through Personal Representatives of Tenant for Life.

I have had my attention called to an article in the current number of *The Conveyancer*, and have been asked to express my views upon the question dealt with in it.

The question is by no means new, but it is raised in a practical form, and may be of interest to the readers of this diary.

Let us take an ordinary case.

A, who died before 1926, by his will created a settlement of land, under which B was the tenant for life. After the death of A, and before 1926, new trustees were appointed for the purposes of the S.L.A., 1882-1890. After 1925 there was another appointment of new trustees for the purposes of the S.L.A., 1925, and a vesting deed was executed by which (using Form 1 of the 1st Sched. to the S.L.A., 1925) the property was declared to be vested in B.

B died, and upon his death the settled land devolved beneficially upon persons in undivided shares. A general grant was taken out to B's estate, and his personal representatives assented to the settled land vesting in the then trustees of the settlement upon the statutory trusts.

The trustees in exercise of the statutory trusts contracted to sell the land, and the question is what documents ought to be abstracted, and particularly whether the vesting deed in favour of B and one or other or both of the appointments of new trustees should be abstracted.

There can be no doubt that upon the commencement of the L.P.A., 1925, the legal estate in the settled land vested in B by virtue of the 1st Sched., Pt. II, paras. 3, 5 and 6 (*c*), of that Act. No vesting deed was required for that purpose.

Paragraph 5 of that part of the schedule reads, so far as material:—

> "For the purposes of this Part of this Schedule a tenant for life, statutory owner or personal representative shall be deemed to be entitled to require to be vested in him any legal estate in settled land . . . which he is by the S.L.A., 1925 given power to convey."

Paragraph 6 (*c*) enacts:—

> "Where at the commencement of this Act or by virtue of any statute coming into operation at the same time the land is settled land, the legal estate affected shall vest in the tenant for life or statutory owner entitled under the S.L.A., 1925 to require a vesting deed to be executed in his favour . . ."

It follows that upon the commencement of the L.P.A., the legal estate became automatically vested in B without any vesting deed, because B was a person who was entitled

to call for a vesting deed, being a person who was given power to convey under the S.L.A., 1925.

Now, on the death of B the legal estate passed to his personal representatives, and having regard to the fact that the settlement had come to an end by reason of the settled land devolving in undivided shares, the personal representatives held it upon trust either to vest it in the trustees of the settlement under s. 36 of the S.L.A., 1925 or in the persons entitled by virtue of the L.P.A., Pt. IV, para. 2, and (in either case) in the meantime held the land upon the statutory trusts.

In the case which I am supposing, the personal representatives of B took what appears to me to have been the sensible course and, relying upon s. 36 of the S.L.A., vested the land in the trustees for the time being of the settlement to hold upon the statutory trusts.

In that state of things it seems to me that a purchaser from the trustees is not concerned with the so-called "vesting deed" in favour of B, nor with the appointments of new trustees made either before or after 1925.

Taking the vesting deed first—I do not see what purpose that document effected, except to enable the tenant for life to exercise the powers conferred by the S.L.A. Certainly it was not a document of title, in the sense that any estate passed under it. It is true that B could not in his lifetime have exercised the statutory powers without it by reason of the provisions of s. 13 of the S.L.A., and it would have been a necessary deed to be abstracted upon any sale by B, but I fail to see why it should be abstracted or why it would be in any sense material to the title upon a sale by the personal representatives of B or by the trustees of the settlement in whom those personal representatives had vested the land.

Then as to the appointment of new trustees—I am unable to understand in what respect it can be said that those deeds are material to the title at any rate so far as a purchaser for value is concerned. The personal representatives of B having assented to the land vesting in certain persons upon the statutory trusts, the assent is in itself sufficient evidence, in favour of a purchaser for value, that those persons are entitled to have the legal estate vested in them and that the proper trusts are declared—at any rate, that is the way in which I read that atrociously badly worded sub-s. (7) of s. 36 of the A.E.A., 1925.

Of course, I shall be told that, if this is right, there is no reason why the personal representatives of B should not sell and assent to the land vesting in the purchaser. The assent is "sufficient evidence" in favour of a subsequent purchaser for value. In fact, I think that is so; but I doubt whether the assent would be "sufficient evidence" in favour of a volunteer taking under the person to whom it was given—so that course is not to be commended to a purchaser from the personal representatives of a tenant for life.

Reverting to the case upon which the learned contributor to *The Conveyancer* based his article, I have only to say, in conclusion, that I agree with him that the abstract of title should not disclose the so-called "vesting deed" in favour of the tenant for life, nor the appointment of new trustees. I also agree that Form XIX in "Key and Elphinstone's Precedents," 12 ed., Vol. I, p. 1074, is unfortunate in that it has the effect of bringing the "vesting deed" on to the title, which is quite unnecessary.

"As Personal Representatives"—Covenants for Title.

A learned friend who is an eminent conveyancer, writes to me to point out that under A.E.A., 1925, s. 36 (3) "The statutory covenants implied by a person being expressed to convey as personal representative may be implied in an assent in like manner as in a conveyance by deed." Whereas, as he says, when you turn to the L.P.A., 1925, s. 76 (1) (*f*), you find that no covenant is implied by the use of the expression "as personal representative," although a covenant is implied where a person conveys and is expressed to convey "as personal representative of a deceased person." The suggestion is that it is not sufficient to say "as personal representative" without adding some such words as "of John Jones, deceased" or "of the said testator."

My learned friend draws attention to some diversity in the precedent books, most of which are not content with merely using the expression "as personal representative."

I confess that I do not see how the matter is mended by adding "of John Jones, deceased" or of "the said testator." If the strict words of the Act are to be followed, the phrase to be used should be "as personal representative of a deceased person." Has anyone seen a conveyance in which that form of words was adopted? I have not.

Landlord and Tenant Notebook.

"Not to Permit or Suffer."

The measure of control which a tenant undertakes to exercise over third parties when he covenants not to permit or suffer certain things has been determined in a number of cases, several of which were decided by the Court of Appeal. Such covenants generally relate to user, and the lessor can often remedy the wrong by forfeiture or by injunction, applying the doctrine of *Patman* v. *Harland* (as to which see Landlord and Tenant Notebook, 24th January, 1931, Vol. 74, p. 54, and Conveyancer's Diary, 3rd October, 1931, Vol. 74, p. 654); but if in the circumstances an action on the covenant is preferable, it becomes important to consider not only what the tenant has not done, but also what he might have done. And in this connexion the question whether the breach is an isolated act, or "continuing," may be relevant.

Two cases relating to covenants designed to safeguard the licences of public-houses have determined the position of the tenant as regards the misdeeds of a sub-tenant, and may account for the fact that licensed houses are rarely sub-let nowadays. In *Bryant* v. *Hancock & Co. Ltd.* [1898] 1 Q.B. 716, C.A., the defendant was the assignee of a head lease containing a covenant not wilfully to do or suffer any act or thing which might be a breach of the rules for conducting licensed houses, or be a reasonable ground for withdrawing or withholding the licence. He sub-let to a Mrs. E., who was convicted of permitting drunkenness, and in consequence the justices refused to renew the licence. It was held that he had not wilfully done or suffered anything. In *Wilson* v. *Twamley* [1904] 2 K.B. 99, C.A., the covenant was not to do or suffer to be done any act whereby the licences might be forfeited, endorsed or their renewal withheld. A servant of the under-tenant served a drunken man, and the result was again a refusal to renew. The plaintiff sought to distinguish the former case on the ground that the present covenant did not contain the qualifying word "wilfully." But the Court of Appeal refused to recognise the responsibility of the lessee, though, as was pointed out, it might have been different if he had merely put in a manager. Collins, M.R., said: "*Primâ facie* 'do or suffer to be done' must involve the doing of some act, or some abstention from action, by the covenantor himself, or by some person standing in relation to him, a relation which does not exist between lessor and lessee."

These decisions followed the older authority of *Toleman* v. *Portbury* (1870), L.R. 5 Q.B. 288, in which the covenant alleged to have been broken was one not to permit any sale by auction, and the breach relied upon was the holding of an auction sale by an under-tenant. It was held that, as the defendant had had no right to interfere, there was no evidence of permission. The position of a tenant with a right to interfere arose in *Hall* v. *Ewin* (1887), 37 Ch.D. 74, C.A. The head lease contained a covenant not to permit or suffer any part of the premises to be occupied by any person who should carry on thereon any offensive trade. The sub-tenant had covenanted not to carry on any offensive trade. He let part

of the premises to someone who entered into a similar covenant but used them for the purposes of a wild beast show. The sub-tenant remonstrated and ultimately the sub-sub-tenant was persuaded to remove the animals. In the proceedings in the case, the mesne tenant was not sued, but an injunction was applied for on the lines of *Tulk* v. *Moxhay;* but the court considered that that doctrine did not apply so as to compel anyone to go to expense; and as regards the breach of covenant not to permit, it was pointed out that protests had been made, and that there was no permission. As there was no privity between the plaintiff and either defendant, the case must not be considered an authority on the position of a head tenant.

But if a tenant is reasonably sure that he can do nothing, there is no harm in advising and sympathising with the actual offenders, as appeared in *Berton* v. *Alliance Economic Investment Co. Ltd.* [1922] 1 K.B. 742, C.A., in which the plaintiff sought to forfeit the head lease for breach of a covenant not to permit the premises to be used for other purposes than those of a dwelling-house, or to do or suffer to be done anything which might in the judgment of the plaintiffs be or grow to the annoyance of adjoining premises of the lessors. The tenant sub-let, the sub-lessee covenanting against alienation and against annoyance. The sub-tenant then converted the house into tenements let at a weekly rental. For this, the tenant forfeited the sub-lease, but, believing the weekly tenants to be entitled to the protection of the Rent, etc., Restriction Act, took no proceedings against them, and gave them the benefit of his advice. The Court of Appeal held that reasonableness was the test, and that in the circumstances abstention, though coupled with sympathy calculated to annoy the covenantee, was not a breach of the covenant.

In the course of his judgment in the above case, Atkin, L.J., said: "in certain circumstances a man may permit the continuance of an act if he can prevent it by taking legal proceedings and refrains from doing so," and gave as an instance non-activity by a bailee who had been deprived of an article he is bound to return. Some ten months later, the significance of this *dictum* was made apparent, when in *Atkin* v. *Rose* [1923] 1 Ch. 522, the tenant tried to shelter himself behind the relationship of landlord and tenant existing between himself and the actual offender. The sub-tenant's interest was liable to forfeiture for breach of any covenant, and contained a covenant not to use the premises for any other purpose than that of a tobacconist (which was an authorised departure from the tenant's own covenant, by which the premises were to be used only for the purposes of a bag manufacturer). The sub-tenant having let off part to a hairdresser, the breach of the covenant was clearly established, consequently, as was held, it was in the tenant's power to stop the business being carried on. As regards *Toleman* v. *Portbury* and *Wilson* v. *Twamley, supra,* the judgment points out that in those cases a single act was complained of.

Our County Court Letter.

THE LIABILITIES OF RAILWAY COMPANIES.

The above subject has been considered in two recent cases.

(*a*) Damage to Cattle in Transit.

In *Brooking* v. *The Southern Railway Company,* at Exeter County Court, the plaintiff claimed the value of a steer, which was alleged to have died through the negligence or default of the defendant company's servants. There was a counterclaim for £4 19*s.* 1d. (in respect of the use of a truck) and a guinea for a veterinary surgeon's fee for a post-mortem examination at the plaintiff's request. The plaintiff contended that (*a*) between 3.15 p.m. and 7.30 a.m. (on a date in March, 1931) there had been no inspection of a consignment of cattle *en route* to Hampshire; (*b*) shunting operations had been carried out without necessary care and attention; (*c*) the bullock had thus been trampled upon, and had bled to death. The defence was that (1) the Railways Act, 1921, s. 43, had authorised the Railway Rates Tribunal to settle standard conditions, No. 3 of which provided that the company should not be liable for injury to any part of a consignment, except upon proof of neglect or default; (2) the loss or injury should have been notified within three days of the termination of the transit, whereas seven days had elapsed. The plaintiff admitted never having read the conditions, and the submission was made that there was no case to answer. His Honour Judge The Hon. W. B. Lindley observed that the case was near the line, but, in the absence of proof of negligence, judgment was given for the defendants, with costs. The carriage having been paid, the counterclaim for the surgeon's fee was abandoned, and 10*s.* was allowed for the carcase.

(*b*) Injuries from Unfenced Culvert.

In *Crimp* v. *The Great Western Railway Company,* at Kington County Court, the claim was for £100 as damages for personal injuries, by reason of a culvert having been left open and unguarded. The plaintiff was a teacher of music, and (on leaving the house of a pupil after dark) he had fallen into the culvert, this being in a road which was not dedicated to the public, but had been used by them without interruption since 1859. It was contended for the plaintiff, that, as the road was the only approach to some new houses, and had been repaired by the defendants, they had exercised acts of ownership, and were therefore liable. The defence was that (1) the injury was due to the plaintiff's own negligence, in not looking where he was walking; (2) the only document was a deed of 1859, whereby the defendants' predecessors in title had undertaken to maintain the culvert, which was not on railway property; (3) this liability to maintain did not constitute ownership, and the only right of action was in the heirs and assigns of the other party to the deed or their tenants; (4) the plaintiff was a mere licensee. His Honour Judge Roope Reeve, K.C., held that (1) all persons (apart from those entitled under the deed of 1859) were licensees, and must take the road as they found it, except that no trap must be set for them; (2) the unfenced culvert was not a trap, as the plaintiff was licensed to use the road with such imperfections as might have been overlooked by those who (under the deed of 1859) could insist upon improvements. Judgment was therefore given for the defendants, with costs. It transpired that negotiations were in progress for the road to be adopted by the local authority.

SECURITY OF TENURE OF SKATING RINKS.

The advisability of providing for the above was recently shown at Pontefract County Court in *Sides* v. *Escott,* in which the claim was for £29 9*s.*, being damage to a building and mesne profits. The plaintiff's case was that, having been approached in reference to a proposed roller skating rink, he had stipulated for a rent of 30*s.* a week (payable quarterly in advance), all damage to be made good by the defendant. The latter was given the keys, merely to inspect the premises, but he advertised the opening of a skating rink, and was forthwith notified that such user was conditional upon an acceptance of the plaintiff's terms. The defendant refused, however, to pay rent in advance, and the plaintiff (having ejected the roller skaters with the aid of a constable) nailed up the doors. The defendant contended that (1) the only terms were for the rent to be payable weekly, (2) he would not have agreed to pay three months in advance, as the premises would not have stood being used as a skating rink for that length of time. His Honour Judge Chapman observed that there was no defence with regard to the damage, and judgment was accordingly given for the plaintiff, with costs.

POINTS IN PRACTICE.

Questions from Solicitors who are Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to The Assistant Editor, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Appeals under the Private Street Works Act, 1892.

Q. 2360. Certain private street works have been effected by a local authority under the provisions of the Private Street Works Act, 1892. It is desired to appeal against the sum apportioned as payable by my client in respect of property owned by him in the street in question, on the ground that he will derive no benefit from the works. As the local authority has not elected by resolution to have regard to the greater or less degree of benefit to be derived by any premises from such works (s. 10 of the Act of 1892) such appeal must be brought before the Minister of Health under s. 268 of the Public Health Act, 1875. The property owned by my client is a corner property, and triangular in shape, and there is no opening upon the road in respect of which the apportionment is made. He wishes to contend, as stated above, that no benefit will be derived by the property by the works effected in the street, owing to the fact that there is no entrance to this street, and also that he should be charged with a smaller amount on account of the triangular shape of the land. Search has been made as to the allowances usually made by the Minister of Health on appeal, but the only case discovered on the point is in Macmorran's "Statutes, Orders, Decisions, etc." on Local Government. It is quoted as the case of Mr. Charles Smith, J.P. 23rd July, 1910. As, however, the only reports available locally of the decisions of the Minister of Health in such cases date from 1908 to 1918, it is thought there may possibly be some later decisions. It would therefore be much appreciated if THE SOLICITORS' JOURNAL could give particulars of any further decisions on the point, or any other information which may show the attitude of the Minister of Health in dealing with these appeals, and how much reduction it is the custom to allow.

A. An important decision as to the consideration of "degree of benefit" was given in *Rex* v. *Minister of Health, ex parte Aldridge* [1925] 2 K.B. 363. The effect of the judgment of the Divisional Court is that the Minister of Health, on appeal by a frontager, can overrule the discretion conferred upon the local authority by s. 10 of the above Act. The published decisions of the Minister of Health contain no recent report of any such appeal, and, in view of their apparent rarity, no custom exists as to reduction, and no information is available as to the attitude adopted.

Rent Restriction Act, 1920, s. 16 (3)—ACCEPTANCE OF RENT AFTER NOTICE TO QUIT.

Q. 2361. It is provided by s. 16 (3) of the Rent Restriction Act, 1920 that "the acceptance of rent by the landlord for a period not exceeding three months from the expiration of the notice to quit shall not be deemed to prejudice any right to possession of such premises and if any order for possession is made any payment of rent so accepted shall be treated as mesne profits." But after a summons for possession is issued, is it correct to say (1) that no further *rent* should be accepted; and (2) that if any money is accepted thereafter and before judgment is obtained it should be made clear that its acceptance is on account of the arrears due at the date of the summons? In an opinion on a case connected with a controlled dwelling-house an experienced counsel has advised us that "the proposed plaintiff can accept rent for three months after the expiration of the notice to quit, but once the summons is issued no more rent should be taken and mesne profits should be claimed as from the date of the summons." A reference to page 97 of the 6th edition of Safford's book on the Rent Acts and to the cases there mentioned seems to us to show that current rent as well as arrears of rent may be safely accepted from the tenant even after the issue of the summons and that on this point counsel is mistaken in his advice.

A. Although the section is badly worded, we think it is quite clear that the sub-section applies to rent received after summons issued. The proper form of claim in an action for possession after notice to quit includes rent due up to date of summons and mesne profits from that date. If the rent received is to be treated as mesne profits it surely must be applicable to rent received after summons issued. The sub-section appears to have been inserted on the assumption that *Hartell* v. *Blackler* [1920] 2 K.B. 161 was good law. It was dissented from in *Davies* v. *Briston* [1920] 3 K.B. 428.

Purchase by Administrator of the Deceased's Leaseholds —PROCEDURE.

Q. 2362. Referring to your answer to *Q.* 2318, I am dealing with a very similar matter in which, however, there is no will, and the administrator, who wishes to buy a leasehold cottage belonging to the estate, is one of the four next-of-kin, who are all of middle age. All the debts and liabilities have been discharged. I proposed, before seeing your answer, to deal with the matter as follows:—

(1) The administrator to assent in writing to the leasehold cottage vesting in the next-of-kin, including himself, on trust for sale and to hold the proceeds for themselves as joint tenants.

(2) The four trustees, as trustees, and each of them as to his or her undivided share in the proceeds of sale as beneficial owner, to assign the cottage to the administrator purchaser absolutely.

I shall be obliged if you will kindly express your opinion whether or not a good marketable title would then be vested in the administrator purchaser.

A. We have referred this query to the gentleman who was responsible for the reply to *Q.* 2318, and he expresses the opinion that the intended method of assurance would be open to the objection that the legal estate was assured to a trustee for sale by way of that trust, which, except in the circumstances mentioned in the reply to *Q.* 2318, is not permissible. It is appreciated that the ultimate effect of the proposed assurance is very similar to that previously recommended, but it is not considered advisable to experiment in the manner proposed.

Joint Deposit Account—RIGHTS OF SURVIVOR.

Q. 2363. A and B are husband and wife and keep a joint deposit account of £10,000 with a bank. The whole of the money was in fact provided by the husband. The bank has authority to allow the survivor to operate on the account. A also possesses £10,000 in stocks and shares, but no other estate. A, by will, simply appoints an executor and gives to his son C all his estate whatsoever and wheresoever, making no specific mention of either the money at the bank or his stocks and shares.

(1) Will the son C take (*a*) only the stocks and shares, or (*b*) both the stocks and shares and the £10,000 on deposit?

(2) Will the wife B take beneficially and absolutely the whole of the £10,000 cash at the bank?

A. (1) This will depend upon whether there was and can be established any intention to create a beneficial joint tenancy in the account. The mere mandate to the bank as to the mode of operating the account is not, in our opinion, any evidence of such an intention. On this basis C will, in the absence of any such intention as mentioned above, take both stocks and shares and the £10,000 cash on deposit.

(2) This will depend upon the points mentioned in (1), *supra*, and unless there was an intention to create a beneficial joint tenancy in the deposit the wife will take no part of the £10,000 beneficially.

Extension of Hours on Occasion of Ball.

Q. 2364. The holder of a justices' on-licence has for many years obtained, without difficulty, an occasional licence to sell at premises other than his licensed premises on the occasion of a ball. Within the next few days a ball is to be held on his licensed premises, and he has reason to believe that his application to serve intoxicating liquor after closing hours will be resisted. He requires to sell from 10 p.m. to 2 a.m., and, in particular, to sell from his ordinary bar. The ball is held in the dining-room (licensed), and the lounge of the hotel (also licensed), is also used. It is believed that the licence could be obtained if it was agreed to sell liquor from the ball-room itself (which is on the first floor), but this the holder of the licence does not wish to do. It is thought that objection will be taken to the selling of any intoxicating liquor after 10 p.m. on the ground floor of the premises, i.e., where the bar is. It is presumed that the application should be for a grant of exemption from closing hours on special occasions under s. 57 of the Licensing Consolidation Act, 1910, as amended by the Act of 1921, and not for an occasional licence under s. 64. Opinion is desired as to whether this view is correct and generally on the facts outlined above.

A. The correct procedure is to apply for a special order of exemption under s. 57 (as suggested) and not for an occasional licence under s. 64. The magistrates have an unlimited discretion, and will probably uphold the objection (doubtless raised by the police) to selling intoxicating liquor on the ground floor after 10 p.m. If the bar is near the street, the difficulties of supervision will be much increased, and the possibility of members of the public (as opposed to persons attending the ball) being served after hours is by no means remote. If evening dress is compulsory, it may be easy to discriminate between authorised and unauthorised orders for drinks, and confusion is not so likely to arise if the licensed premises stand well back from the street. Here again, however, motorists may be served who are not attending the ball, and the opinion is given that in any case the applicant will be well advised to limit his extension to the first floor only.

Assurance of Real Estate for Benefit of Purchaser's Children.

Q. 2365. A has signed a contract for the purchase of freehold property and wishes it to be conveyed to trustees on trust for her children. It is proposed to carry out the transaction by (1) a conveyance by the vendor to the trustees upon trust for sale, &c., A not being a party, but authorising in writing the vendor to convey in this way; and (2) a settlement of the proceeds of sale. Is this method correct or should A be a party to the conveyance and direct the vendor to convey to the trustees after reciting her intention to settle? Will the two documents be sufficiently stamped if the conveyance is stamped *ad valorem* on the price, and the settlement ten shillings, or will additional duty be payable as on a voluntary disposition?

A. It is considered that the proper course is for A to be a party to the conveyance reciting the purchase by him and that he has requested the vendor to convey to the trustees, upon the trusts thereinafter contained. In fact, the vendor could probably insist on this. The stamp duty on every voluntary disposition must be adjudicated, and we are afraid voluntary disposition duty must be paid.

In Lighter Vein.

The Week's Anniversary.

Henry Dampier was born on the 21st December, 1758. Destined originally for the Church, he was early attracted to the law and no one can ever have had a narrower escape from a clerical career. His father was a dean; one of his brothers became a bishop and the other a canon; he, himself, married the daughter of an archdeacon. He was a clever advocate, an entertaining conversationalist and a man of wide learning, both in classics and in the law. His judicial career was, unhappily, very brief. Appointed a justice of the King's Bench in the middle of 1813, he died early in 1816.

Portugal and England.

When Sir John Simon at the recent opening of the Casa de Portugal, in Regent-street, spoke of the ancient friendship between England and Portugal, he did not recount the heavy strain it survived when in 1654 we executed the brother of the Portuguese Ambassador and made a leading case in international law. Still, on the merits, Don Pantaleon Sa had not much to complain of in our administration of justice. Walking in the New Exchange in the Strand one day he was, or fancied himself to be, insulted by an Englishman. A scuffle followed, and going off in a passion he returned next day with a large party of friends all armed to the teeth, and among them they severely injured an officer whom he mistook for his enemy, and shot a gentleman of Lincoln's Inn dead. A supply of gunpowder found in the coaches of the raiders indicated plans for an even more spectacular revenge, frustrated because the authorities promptly rounded some of them up and chased the rest back to their lodging—it seems to have been a case of "we think your London police are wonderful." When the Don came up for trial he pleaded immunity as one of the ambassador's household, but Chief Justice Rolle, sitting with four Doctors of the Civil Law, having decided the point against him, a jury of six denizens and six aliens proceeded to find him guilty of wilful murder. He drove from Newgate to Tower Hill in a coach and six, and before his head fell he may have had the comfort or otherwise of knowing that a treaty between England and Portugal had been signed a few hours before.

Cassocks at Law.

Inter-clerical actions at law, of which *Tonge* v. *Degen* is not a very edifying example, generally seem to turn on defamation. Such was that elaborately unsatisfactory case of *Boyle* v. *Wiseman*, in which the famous cardinal was sued by a rather cantankerous member of his clergy. Three separate times that case came up for hearing. At Guildford Assizes the plaintiff was non-suited. At Kingston Assizes he was awarded £1,000 damages, and at Croydon Assizes the action was settled, to the intense disappointment of a crowded and expectant court. *Achilli* v. *Newman* burdened another famous cleric with an insignificant fine of £100, but with costs, and incidental expenses amounting to about £14,000. It can now be acknowledged that the disreputable ex-priest whom he had exposed owed his victory to a summing up by Lord Campbell, C.J., quite out of harmony with the English tradition of judicial impartiality.

Homing Gaol Birds.

To those who still believe that all can be done by kindness, the remarks of Mr. Justice McCardie on prisoners who receive over-lenient sentences and come again for more will constitute an unpleasant jar. There is point too in his hint at the wanton reduction of sentences by higher authority. It recalls a good story of Mr. Justice Ridley, brother of the late Lord Ridley. Having sentenced a man to five years' penal servitude, he was surprised to see the same fellow in the dock before him a few months later. "What is the meaning of this?" he asked. "Why, my Lord," explained the man, "yer see, I was released by your brother the 'Ome Secketary, 'oo said as 'ow I'd got a very improper sentence."

"APPEALS" WHICH SHOULD NOT BE DISMISSED.

It is our custom at this season of the year to call attention to the appeals made by organised charitable institutions, and our efforts in the past have, we hope, met with a certain measure of success. The lot of the sick and needy and other victims of misfortune has a special claim upon human sympathy at Christmas-time, and we feel it is our duty, therefore, to make our Special Appeal as in past years. There are many deservingi nstitutions which are badly in need of support, the following being a few excellent examples :—

Dr. Barnardo's Homes continue to care for destitute boys and girls, there being never less than 8,000 in their family circle. Under the Charter of the Homes, "No destitute child ever refused admission," 111,037 children have been received into 184 separate cottages, households and branches. These children are reared, fed, clothed and trained eventually in useful occupations, and it is difficult to imagine any more deserving object of charitable intent, particularly at this season of the year, when even the smallest donation, which should be sent to the Treasurer, Dr. Barnardo's Homes, 18-26, Stepney-causeway, E.1, will be most acceptable.

The Shaftesbury Society and R.S.U., loyal to its motto "Love—Serve," continues in its eighty-eighth year its service in the poverty areas of Greater London for the masses of children and families living in over-crowded tenements in mean districts. There are 165 associated missions in this varied enterprise of "teaching, preaching and healing." Their activities include ante-natal clinics, infant welfare centres and day nurseries, medical missions, grandfathers' and old-age pensioners' meetings, etc. Over 5,000 voluntary workers are engaged in Sunday School classes, services, scouts, guides, brigades, bands of hope, and in the 110 cripple parlours attended by many of the nearly 9,000 on the Society's register. The Society maintains four residential schools at the seaside for 280 crippled and ailing children and several holiday homes open all the year round, and upon these deserving objects last year's total expenditure amounted to £74,900. Offers of service and gifts of money or of goods will be gratefully acknowledged if sent to Arthur Black, General Secretary, John Kirk-house, 32, John-street, W.C.1.

Among the other many deserving charities, whose principal objects are child welfare, should not be forgotten the National Children's Home and Orphanage, Spurgeon's Orphan Homes, John Groom's Crippleage, and last, but by no means least, the N.S.P.C.C. It seems incredible that such a country as this should still require a society, not merely to direct it in the proper care of its children, but in fact to protect children from the maltreatment of their parents, or others having control or care of them. Gifts to any of these deserving objects should be sent respectively to The National Children's Home and Orphanage, Highbury Park, N.5; Spurgeon's Orphan Homes, Clapham-road, Stockwell, S.W.9; John Groom's Crippleage, Seckforde-street, Clerkenwell; and the N.S.P.C.C., Victory-house, Leicester-square, W.C.2.

The magnificent work of our many hospitals should not at this time of the year be ignored, and until that millennium comes when these institutions are no longer dependent upon the whim of charity for their existence, we feel that no appeal would be complete without mention of a few of them. The Cancer Hospital has recently issued an urgent appeal for £150,000 for the purpose of a new radiological department and other extensions, and no legacy, subscription or donation, however small, would be unwelcome to the Secretary of that Hospital, which is situate in Fulham-road, S.W.3.

The Hospital for Sick Children in Great Ormond-street, W.C.1, which is the oldest voluntary hospital for children in the British Empire, is also in urgent need of help; as is the National Hospital in Queen-square, W.C.1, which specialises in the relief and cure of nervous diseases, paralysis and epilepsy.

To the many other hospitals also urgently in need of assistance we regret that space does not permit us specifically to refer; but we feel that among them the Royal Free Hospital, in Gray's Inn-road, W.C.1, and the Hospital for Epilepsy and Paralysis in Maida Vale, W.9, ought not to be forgotten.

Of the charities not confined to the care of the sick or of children, St. Dunstan's, whose headquarters are at Inner Circle, Regents Park, N.W.1, is perhaps one of the best known; but the thirteen years that have elapsed since the cessation of hostilities in the Great War tend to obscure the importance of this institution, which is still solely responsible for the training and care of the 2,000 or more men who were partially or totally deprived of their sight in their country's service. Nor need the fact that most of us pay willingly and generously for the buttonhole we proudly wear every 11th of November deter us from further efforts at other times of the year on behalf of Earl Haig's British Legion Appeal Fund, and there is little doubt that a Christmas present, large or small, addressed to Captain Willcox, Haig House, Eccleston-square, S.W.1, on behalf of that fund would be doubly welcome.

The many and varied works of the Church Army are also apparent to most of us, and its labours on behalf of humanity at this period of the year are only limited by its income. Donations or other gifts to increase this should be sent to Preb. Carlile, C.H., D.D., Hon. Chief Secretary, 55, Bryanston-street, S.W.1.

The work and influence for good of the British Sailors Society is so thoroughly well understood that it is only necessary to mention here that their work of providing home and overseas rests for sailors, caring for their widows and maintaining their orphans, and providing for the better comfort of those in service at sea and upon our lighthouses, cannot continue without generous support, which should be addressed to the Society's headquarters, 680, Commercial-road, E.14.

Funds are urgently needed to maintain the existing pensions and to assist the ever-increasing number of deserving cases cared for by the Distressed Gentlefolk's Aid Association, the address of which is 75, Brook Green, S.W.6.

The work of the Central Discharged Prisoners' Aid Society, whose offices are Rooms 34 and 35, Victory House, Leicester-square, W.C.2, may perhaps appeal particularly to many of the readers of this journal, whose professional experience has no doubt brought them into contact with many of the distressing cases of "the dog given a bad name." There are some fifty-four local D.P.A. Societies operating in England and Wales, and we understand that only recently over £1,000 has been paid out in grants to these. The Society annually cares for many thousands of discharged prisoners or dependents of individuals serving sentences, and urgently needs assistance, whether by way of legacy, donations or offers of employment, in order to continue their good work.

The above are obviously only a few of the many and varied charitable organisations urgently in need of funds, but we feel that maybe this short mention of them may assist readers of this paragraph who are desirous of making at this festive season some small contribution to the happiness and welfare of those less fortunate than themselves.

A UNIVERSAL APPEAL.

To Lawyers: For a Postcard or a Guinea for a Model Form of Bequest to the Hospital for Epilepsy and Paralysis, Maida Vale, W.9.

Reviews.

Notes on Perusing Titles and on Practical Conveyancing. By LEWIS EMMET, Solicitor. 12th Edition, in two volumes. Vol. II, 1931. Royal 8vo. pp. lxxxi, and (with Index) 885. The Solicitors' Law Stationery Society, Limited, London and Liverpool. 30s. net.

The arrival of the second volume of the 12th edition of Mr. Emmet's valuable work on "Investigation of Title," is welcome, and the somewhat lengthy lapse of time between the two volumes will, we feel sure, be forgiven by those who perhaps, somewhat impatiently, wondered whether the author would ever find time to complete this edition of his work. Mr. Emmet is no longer a very young man and he is, moreover, an exceedingly busy practising solicitor, and it is indeed remarkable that he has found time personally to supervise over a matter of more than thirty-five years the growth of his "Notes" from a mere 200 or so pages into a standard work of very nearly 1,600.

The second volume of this edition follows the scheme of the first and, like its companion, has been largely rewritten and brought up to date. The practical experience and wide knowledge of the author is apparent in almost every page, and the two volumes together should constitute a work which no conveyancer can safely be without. This volume comprises Pts. III, IV, and V of the work; Pt. III relating to the principal parts of conveyances and the matters with which the cautious draftsman and those acting for him in the more practical sides of conveyancing must concern themselves. Chapters VI and VII, which deal respectively with the execution and attestation of deeds and practical notes on stamps, are invaluable and well worthy of the perusal of even the more experienced solicitors and their clerks, and he will be a very well-informed man who fails to profit from either of them.

Part IV deals with wills, personal representatives, trusts and trustees and death duties, and Pt. V with the enfranchisement of copyholds. Much, of course, of Pt. IV is old law or subject-matter to be found in many other text-books on matters relating to property generally, but Mr. Emmet is nothing if not thorough, and this chapter is valuable in that it helps to complete his work in the sense that without it reference to other authorities might frequently be necessary. The part relating to copyholds is short and practical, but contains almost everything that it is necessary for those concerned in the everyday business of conveyancing to know. There is included in this volume a valuable "*addenda et corrigenda*" to the first volume; by the aid of this the author brings his first volume up to date and into line with the second.

Mr. Emmet has chosen the course which, we venture to suggest, might more frequently be adopted in the case of books appearing in more than one volume. He has given us an index with each. This index, so far as we have been able to test it, is comprehensive and reliable. The arrangement and printing of the volume are as good as that of the first, and it is interesting to note that the slight criticism which we made in our review of the first volume as to the proper use of punctuation brackets in the citation of cases has apparently been attended to, though not completely, for we observe that in citation of the official law reports subsequent to 1890 an unnecessary comma has succeeded in obtruding itself; this, however, is a small matter in a volume which, we venture to suggest, no practical conveyancer can fail to value.

Shirley's Selection of Leading Cases in the Common Law. Eleventh edition. By H. BATES THOMPSON, M.A. (Oxon), Barrister-at-Law. 1931. London: Stevens & Sons Limited. 8vo. pp. lxxiv and (including Index) 720. £1 5s. net.

Many a law student during the past half century has had ground for gratitude to W. S. Shirley for importing into his collection of leading cases a touch of humour which lightened materially the task of the reader. It was, we believe, Chief Justice Erle who on one occasion remarked that the court was indebted to counsel for adding an occasional humorous observation to his argument, and so bringing a little gleam of sunlight into a somewhat dull and heavy atmosphere: so, too, we maintain that he who does the like in the usually arid field of legal literature deserves well of the profession and especially of those who contemplate entering it. After the lamented death of the original compiler of these leading cases, there was a tendency to excise some of the lighter and quainter touches as being out of place in a law book, but we are glad to find that Mr. Bates Thompson, who is responsible for the present edition, reverts to Shirley's original method. As he truly says, "the quaint style of the author in stating the facts of a case has been reproduced from the second edition, for his clothing of the dry bones of fact with the flesh of reality is of the greatest assistance to the student in memorising cases." The labour of bringing the work up to date has been no light one, for 125 new cases have been cited, and two new leading cases have been added. In the notes to the well-known case of *Davies* v. *Mann* (10 M. & W. 546; 12 L.J. (Ex.) 10), we see no mention of the recent decision of the House of Lords in *Swadling* v. *Cooper* [1931] A.C. 1, on the question of contributory negligence, but probably that case was too recently reported to be dealt with. All the other relevant cases appear to have been incorporated in the appropriate places, thus making the work a thoroughly up-to-date introduction to the common law.

Books Received.

Ministry of Health. Memoranda of Decisions as to Liability on Title to Insurance under the National Health Insurance Acts, given from 1912 to 31st March, 1931. H.M. Stationery Office. 3s. 6d. net.

Handbook of the Law Students' Debating Society for the 92nd and 93rd Annual Sessions 1930–31—1931–32. Crown 8vo. pp. 77. 1931. The Law Society's Hall, 60, Carey-street, W.C.2.

Legal Duties and other Essays in Jurisprudence. By CARLETON KEMP ALLEN, M.A., Barrister-at-Law, sometime Professor of Jurisprudence in the University of Oxford. 1931. Medium 8vo. pp. xvi and (with Index) 318. Oxford: At the Oxford University Press; Humphrey Milford, Amen House, E.C.4. 15s. net.

Georgetown Law Journal. Vol. XX. No. 1. November, 1931. Georgetown Law Journal Association, Washington, D.C. 75 cents.

Judicial Statistics, England and Wales. 1930. Civil Judicial Statistics relating to the Judicial Committee of the Privy Council, the House of Lords, the Supreme Court of Judicature, County Courts and other Civil Courts for the year 1930. Compiled by The County Courts Branch, Lord Chancellor's Department, House of Lords. Cmd. 3962. 1931. H.M. Stationery Office. 1s. net.

The Law relating to Bankruptcy, Liquidations and Receiverships. By C. A. SALES, LL.B. (Lond.), F.S.A.A. Demy 8vo. pp. xxxix and (with Index) 409. London: Macdonald and Evans. 10s. 6d. net.

Rent and Mortgage Interest Restrictions. Being the Increase of Rent and Mortgage Interest (Restrictions) Act, 1929, the Rent Restrictions (Notices of Increase) Act, 1923, the Rent and Mortgage Interest Restrictions Act, 1923, the Prevention of Eviction Act, 1924, and the Rent and Mortgage Interest Restrictions (Continuance) Act, 1925, as continued in operation by the Expiring Laws Continuance Acts, 1927, 1928, 1929 and 1930. By THE EDITOR OF "LAW NOTES." Fourteenth Edition. pp. (with Index) 231. London: "Law Notes" Publishing Office. 5s. net.

Obituary.

MR. R. POTTS.

Mr. Reginald Potts, solicitor, head of the firm of Messrs. Potts, Martyn & Ouseley-Smith, solicitors, of Chester, died on Thursday, the 26th November, at the age of seventy-five. Mr. Potts, who was a member of a well-known Chester legal family, was admitted in 1878, and held for many years the offices of Clerk of the Peace for the County of Chester, and Clerk of the County Council. He was awarded the O.B.E. for services rendered during the war, and was a highly esteemed public official as well as being a much respected member of the legal profession. His loss will be keenly felt.

MR. G. G. TOMLIN.

The Honourable George Garrow Tomlin, elder surviving son of Lord Tomlin, one of the Lords of Appeal in Ordinary, was killed on the 13th December, when the aeroplane which he was flying crashed from a considerable height at Nazeing Aerodrome, Essex. Garrow Tomlin, as he was affectionately known amongst his friends, was born in 1898, and served in the war as an officer in the Royal Navy, retiring in 1919 with the rank of lieutenant. A member of Lincoln's Inn, of which Inn Lord Tomlin is a Bencher, he was called to the Bar in 1926, since when he had practised at the Chancery Bar, where he made many friends and appeared to have every prospect of a successful career there. We extend our very deep sympathy to Lord and Lady Tomlin in their sad loss.

MR. E. G. CHESTER.

Mr. E. Grenado Chester, solicitor, Newington Butts, died on the 3rd December at a London nursing home after a short illness. Mr. E. G. Chester was the senior member of the firm of Messrs. E. G. & J. W. Chester, of 86, Newington Butts, S.E.11, and had been continuously practising for forty-five years prior to his death. He and his brother, Mr. J. W. Chester, continued a practice founded in 1783 by the then Mr. Henry Chester, and carried on ever since exclusively by one or more members of the family. The practice will continue to be carried on by the deceased's brother, Mr. J. W. Chester, joined by his son, Mr. J. G. Chester, who is the sixth lineal descendant of the Chester family to enter the profession.

Correspondence.

R. *v.* Surrey Justices: *Ex parte* Witherick.

Sir,—I first read the report of this case in the "Weekly Notes," and read your report in your issue of the 12th inst.

Before I read your report I had written to the Attorney-General asking him to introduce legislation to provide that in the case of duplicity contrary to the terms of s. 10 of the Summary Jurisdiction Act, 1848, it should be provided that unless the judge at the trial certified that the case for the defence was prejudiced seriously by the duplicity objection the duplicity should not be allowed.

I have read the remarks of Avory, J., in your report, and I should have thought if the form used had been "without due care and attention and without reasonable consideration" was just as much open to the objection of duplicity as the indictment that the court quashed, but assuming Avory, J., to be right, it seems that in 1931 it is absolutely ridiculous that such a decision as that I am criticising should be given, and I only hope that one of the legal members of Parliament will bring the matter forward, as, so far as I can see, there were no merits whatever in the objection.

London, E.C.2. E. T. HARGRAVES.
14th December.

Notes of Cases.

House of Lords.

Bass, Ratcliffe & Gretton, Limited *v.* **Nicholson & Sons, Limited.** 8th December.

TRADE MARK—OLD MARK—REGISTRATION—DISTINCTIVE MARK—USER—"TRIANGLE"—TRADE MARKS ACT, 1905, ss. 9, 11, 19.

This was an appeal from the Court of Appeal, which reversed by a majority a decision of Farwell J., and restored the decision of the Assistant Comptroller acting for the Registrar of Trade Marks.

The respondents, Nicholson & Sons, who were brewers, had for many years and continuously since prior to 1875 placed as a mark on their beer barrels a broken triangle, with the letter "N" inside, and they applied to register the mark with the addition of the word "Nicholson" below. The appellants, the well-known brewers, owned as a registered mark a solid triangle, usually coloured red, and they had registered the word "triangle" as an additional mark. They opposed Nicholson & Sons' application as likely to lead to confusion with their own mark, and as being calculated to deceive within the meaning of s. 11. The questions at issue were (1) whether Nicholson & Sons were entitled to register their mark in view of the opposition of the appellants, and (2) whether the appellants' trade mark of the word "triangle" should be removed from the register having regard to alleged use by Nicholson & Sons as a trade mark from a date before August, 1875, of the mark now sought to be registered by them. The Registrar refused the appellants' application, and granted that of Nicholson & Sons. Bass & Co. now appealed to the House from the decision of the Court of Appeal.

Lord BUCKMASTER, in delivering judgment, said the first point was whether the respondents' mark was within the definition of the Act of 1905. Regarding the matter as a whole it was impossible to avoid the conclusion that that mark satisfied the conditions of the definition. In that respect he differed from Farwell, J. It was however further urged that ordinarily its acceptance by the public was necessary, but he (Lord Buckmaster) did not agree with that opinion. The definition in the statute contained no such condition. It was argued that it would be right to limit the use of the respondents' mark to goods other than bottled beer, and he thought that that argument ought to prevail. There would, he thought, be a reasonable danger that deception might arise, and he regarded that as sufficient: *Eno* v. *Dunn*, 15 App. Cas. at p. 261. With regard to the registration of the use of the word "triangle," that was a new application. It was not suggested that the word was used as a trade mark before 1875 and having regard to the success of the respondents' application and to the evidence adduced, it seemed clear that that mark must be removed. In his opinion there should be no other order as to the costs of this appeal than that the appellants should pay to the respondents one-third of their costs when taxed.

Lords WARRINGTON, RUSSELL and MACMILLAN concurred.

COUNSEL: *Wilfrid Greene*, K.C., *Whitehead*, K.C. and *R. Burrell*; *Trevor Watson*, K.C., and *Kenneth Swan*.

SOLICITORS: *McKenna & Co.*; *Stephenson, Harwood and Tatham*.

[Reported by S. E. WILLIAMS, Esq., Barrister-at-Law.]

Court of Appeal.

Boldrini *v.* **Boldrini.**

Lord Hanworth, M.R., Lawrence and Slesser, L.JJ. November 27th.

HUSBAND AND WIFE—DIVORCE—DOMICILE—ALIEN SUBJECT TO ALIENS ORDER—POWER TO ACQUIRE ENGLISH DOMICILE WHILST SO SUBJECT.

Appeal from a decision of the President of the Probate and Divorce Division.

The respondent came to England from Italy in 1914, left in 1915, but returned in 1920, and had lived in England ever since. He married his wife, a Belgian, in 1923, and in July, 1931, obtained a decree *nisi* on the ground of her adultery. She appealed, on the ground that her husband was not domiciled in England, and therefore not entitled to the decree of an English court. The only question of interest was whether the husband had acquired a domicile by residence and intention to make England his home during a time when he had been an alien, subject to the Aliens Order and liable to be deported.

The Court dismissed the appeal.

Having found as a fact that the husband had acquired a domicile by residence and intention, Lord HANWORTH, M.R., said that a person subject to the Aliens Order, liable to report his movements to the police and subject in certain circumstances to be deported, was said to be unable to acquire a domicile. There might be cases where a person in prison or under restraint would be incapable of selecting a domicile, and would retain his original domicile, but, generally speaking, it was possible for a foreigner after five years' residence to become naturalised. In the view of the Court, the Aliens Order, its restrictions, and the possible danger of being deported if he misbehaved himself, did not prevent a foreigner acquiring an English domicile when the necessary *animus* and *factum* were established.

COUNSEL: *Eddy* and *Latey* for the appellant; *Tyndale*, for the respondent.

SOLICITORS: *Wilfred Light; Gisborne & Co.*

[Reported by G. T. WHITFIELD-HAYES, Esq., Barrister-at-Law.]

In re United Citizens' Investment Trust.

Lord Hanworth, M.R., Lawrence and Romer, L.JJ.

5th, 6th, 31st November.

INDUSTRIAL AND PROVIDENT SOCIETY — WITHDRAWABLE SHARES—NOTICE TO WITHDRAW AT EXPIRATION OF SIX MONTHS—CIRCULAR OF INTENTION TO WIND UP THE SOCIETY DURING CURRENCY OF NOTICE—RIGHT TO REPAYMENT OF SHARES.

Appeal from a decision of Maugham, J.

The United Citizens' Investment Trust was registered in 1927 under the Industrial and Provident Societies Act, 1893, and by its articles certain shares were withdrawable, the holder having the right to give notice of withdrawal, to expire in six months, and to receive payment of the share value at the expiration of that period. The appellants, the United Women's Homes Association held 69,000 of these shares, and on 18th October, 1929, they gave notice to withdraw 30,000. Later, they gave notice to withdraw 32,000. The trust was not successful, and on 18th March, 1930, the directors decided to wind up. On 8th April notice was sent out calling an extraordinary general meeting of shareholders to consider that decision, and at a meeting held on 30th April, 1930, the resolution to wind up was carried. Upon a summons taken out by the appellants, Maugham, J., held that they could not claim to be repaid for their withdrawable shares at par in priority to other shareholders. They appealed, contending that as the notice to withdraw the 32,000 shares expired on 18th April, 1930, before the passing of the resolution to wind up, they were entitled to claim repayment of those shares in full.

Their Lordships dismissed the appeal.

Lord HANWORTH, M.R., referred, *inter alia*, to *Ambition Investment Building Society, In re*, 44 W.R. 141; [1896] 1 Ch. 89; *Carrick* v. *North British Building Society*, 22 Sc. L.R. 833; and *Counties Conservative Building Society, In re*; *Davis* v. *Norton* [1908] 2 Ch. 819; and said that those authorities supported the view taken by Maugham, J., that before the notice had matured on 18th April it had been recognised by the circular of 8th April that the trust could not continue; that it was no longer a going concern; and therefore that the notices given by the appellants became inoperative. The appellants had relied on *In re Blackburn and District Benefit Building Society*, 32 W.R. 159; 24 Ch.D. 421; and *Walton* v. *Edge*, 10 App. Cas. 33; but those cases did not really help the appeal, and in the latter case Lord Selborne said that they were considering the rights of a withdrawing member who gave notice, not only before there was a winding up, but when he had no information that winding up was going to take place, when nothing special was alleged to affect him with notice that the society was not to continue as a going concern. It had been argued that the authorities were all concerned with building societies and that in view of s. 60 of the Industrial and Provident Societies Act, 1893, the law for those societies was different. But, looking at that section as a whole, there did not seem any ground for that contention.

COUNSEL: *Macaskie*, K.C., and *Christie*, for appellants; *Wilfrid Hunt*, for liquidator; *Jenkins*, K.C., and *Wynn Parry*; *Hodge*; *Evershed*; *Cecil Turner*, for other parties.

SOLICITORS: *Sole, Sawbridge & Co.*; *Linklaters & Paines*; *Bower, Cotton & Bower*; *Allen & Overy*; *Maples, Teesdale and Co.*; *Johnson, Jecks & Colclough*.

[Reported by G. T. WHITFIELD-HAYES, Esq., Barrister-at-Law.]

Chancery of Lancashire.

In Re John Gordon, deceased.

Vice-Chancellor Sir Courthope Wilson, K.C.

30th November.

DEBTS DUE TO TESTATOR—PROMISSORY NOTES—ENTRY IN TESTATOR'S ACCOUNT BOOK—DISCHARGE OF NOTES—RELEASE OF DEBT.

The testator died in December, 1930, leaving six children, one of whom was his son Harold Gordon hereinafter mentioned. By his will, dated the 31st March, 1926, the testator gave a legacy of £200 to each of his six children, and directed his trustees to hold his net residuary estate upon certain trusts for their benefit. From time to time between the years 1907 and 1920 the testator had advanced to his said son Harold Gordon various sums by way of loan carrying interest at the rate of 5 per cent. per annum. The bulk of the moneys so advanced was advanced during the year 1908, and in the course of that year the testator took from his said son seven promissory notes, each note being expressed to be payable on demand and to carry interest at the rate of 5 per cent. In the year 1919 the testator took from his said son two further promissory notes, with interest at the rate of 5 per cent., but with no time for repayment expressed. The principal moneys secured by these nine promissory notes amounted to the sum of £3,271 5s. 4d., and no part of it was repaid during the testator's lifetime. At the time of the testator's death these promissory notes were found in a drawer together with an account in testator's handwriting headed "1908 Harold Gordon's act," showing various sums advanced to his said son and various sums credited to him, and showing an ultimate debit balance on account of principal of £3,271 5s. 4d. This account had written across the lower portion of it the words "All lost—cancelled—J. G.," written in the testator's handwriting. The question arose in the administration of the testator's estate whether his said son still owed the amount secured by the promissory notes. Evidence was given by the said Harold Gordon of a conversation which he had had with his father in the year 1924, when

his father told him that the income tax officials had questioned him about his not making a return in respect of the interest on the promissory notes, to which his father had replied that the debts had been cancelled.

The VICE-CHANCELLOR referred to *Re Dickinson*, 101 L.T. 27, and held that the case came within s. 62 of the Bills of Exchange Act, 1882, and that the testator, by writing the words "All lost—cancelled—J. G.," on the account, had, as holder of the notes, at or after their maturity absolutely and unconditionally renounced his rights against the maker of them, namely his said son Harold Gordon, and had released him from all liability in respect of them and the principal and interest thereby secured, and that therefore the notes were discharged.

COUNSEL: *H. Gamon*, for the trustees of the will; *W. L. Blease*, for Harold Gordon; *H. McMaster* and *H. Brown* for other parties interested.

SOLICITOR for all parties: *W. J. Shield*, Liverpool.

[Reported by WILLIAM GEDDES, Esq., Barrister-at-Law.]

Societies.

United Law Society.

At a meeting of the above society held on Monday, the 30th November, in the Middle Temple Common Room Mr. George Bull being in the chair, Mr. R. W. Bell moved "That in the opinion of the House a revision of the present system of electoral franchise in Great Britain is desirable."

Mr. W. S. Wigglesworth opposed. The following members also took part in the debate, viz., Messrs. R. S. Johnson, H. Everett, F. Milton, H. W. Pritchard, H. Palmer, H. S. Woodsmith, J. R. Marnan, T. R. Owens, and George Bull (vacating the chair for the purpose). Mr. R. W. Bell having replied, the motion was put to the house, and there voted, for the motion seven, and against six, the motion being therefore carried by one vote.

A debate of the above society was held on Monday evening, 7th December, in the Middle Temple Common Room, Mr. George Bull being in the chair.

Mr. J. A. Plowman moved: "That in the opinion of this House the Street Settlement is an anachronism."

Mr. G. B. Burke opposed, and there also spoke, Messrs. H. Everitt, S. A. Redfern, J. G. Campbell and S. E. Redfern.

Mr. J. A. Plowman having replied, the motion was put to the House, and there voted for the motion five, and against, six. The motion was therefore lost by one vote.

The annual dinner of the above Society was held at the Monico Restaurant on Monday evening, 14th December. The Right Hon. Lord Russell of Killowen being in the chair.

After the Royal toasts, Mr. Stuart Bevan, K.C., M.P., proposed, and The Hon. Mr. Justice Langton replied, to the toast of "His Majesty's Judges."

The Rev. H. Costley-White, D.D., Headmaster of Westminster, proposed, and Mr. P. H. Martineau, President of The Law Society, replied, to the toast of the "Legal Profession."

The toast of the "United Law Society" was proposed by The Right Hon. Lord Russell of Killowen, who made a special reference to the valuable work which is carried on by the Society in connexion with the poor man's lawyer. Mr. George Bull, chairman of the Society, replied on behalf of the Society.

About ninety people were present at the dinner, which was a very pleasant and successful function.

Inner Temple.

SCHOLARSHIPS.

The following awards of scholarships and prizes at the Inner Temple are announced:—

Entrance Scholarships of 200 guineas a year for three years.—K. H. Ellis, Trinity College, Cambridge, B.A.; H. E. S. B. Irvine, Magdalen College, Oxford; and A. Smithies Magdalen, College, Oxford.

Yarborough-Anderson Scholarship of £100 a year for three years.—J. T. Molony, Trinity College, Cambridge, B.A., LL.B.

Profumo Prizes of 100 guineas.—J. C. G. Burge, Christ's College, Cambridge; E. S. Fay, Pembroke College, Cambridge, B.A.; and F. K. Ewart, Exeter College, Oxford, B.A.

Poland Prize.—J. M. Nazareth.

Jardine Studentship.—S. Chapman, Trinity College, Cambridge, B.A.

Law Students' Debating Society.

At a meeting of the Society held at The Law Society's Hall, on Tuesday, 1st December (Chairman, Mr. J. M. Buckley) the subject for debate was: "That the restrictions on personal liberty imposed under the Defence of the Realm Acts and still in force, under the same or a different name, are an anachronism and should be removed." Mr. B. T. Ford opened in the affirmative; Mr. I. C. Baillieu opened in the negative. The following members also spoke: Messrs. R. S. W. Pollard, E. M. Woolf, T. M. Jessup, T. Kenyon, A. K. Thompson, Miss H. M. Cross, Messrs. C. F. S. Spurrell, S. H. J. Wates, W. M. Pleadwell, J. C. Christian-Edwards, and I. T. Smith. The motion was put to the meeting and lost by four votes. There were twenty-four members and four visitors present.

At a meeting of the Society held at The Law Society's Hall, on Tuesday, 15th December, (Chairman, Mr. C. F. S. Spurrell), the subject for debate was: "That the present foreign policy of France is a danger to the peace of the world." Mr. A. L. Ungoed-Thomas opened in the affirmative and Mr. J. M. Buckley opened in the negative. The following members also spoke: Messrs. R. S. W. Pollard, E. F. Iwi, R. Langley Mitchell, T. M. Jessup, H. J. Baxter, W. M. Pleadwell, L. J. Frost, T. Kenyon, E. L. Hayes, C. Weinberg, and I. T. Smith. The opener having replied, the motion was carried by six votes. There were nineteen members and five visitors present.

Law Association.

The usual monthly meeting of the directors was held at The Law Society's Hall, on Thursday, the 3rd December, Mr. Frank S. Pritchard in the chair. The other directors present were: Mr. J. D. Arthur, Mr. E. B. V. Christian, Mr. G. H. Cholmeley, Mr. D. T. Garrett, Mr. H. Ross Giles, Mr. G. D. Hugh-Jones, Mr. J. E. W. Rider, Mr. John Venning, Mr. William Winterbotham, Mr. W. M. Woodhouse and the Secretary, Mr. E. E. Barron. A sum of £150 was voted in relief of widows and daughters of London solicitors, and a further sum of £200 for special Christmas presents to the pensioners of the Association, and other general business transacted.

Rules and Orders.

PENSION—INCREASE OF PENSIONS.

AMENDING REGULATIONS, DATED NOVEMBER 10, 1931, MADE BY THE TREASURY UNDER SECTION 4 OF THE PENSIONS (INCREASE) ACT, 1920 (10 & 11 GEO. 5, c. 36).

1. *Increase of pension.*]—The Regulations made by the Treasury under section four of the Pensions (Increase) Act, 1920, on the ninth day of October, nineteen hundred and twenty-four, (*a*) relating to pensioners in receipt of pensions granted by Local or other Public Authorities (with the exception of Police Authorities) in Great Britain shall, in relation to a pensioner who has been in receipt of an increase of pension for a period of three years or upwards, have effect subject to the following modifications:—

(*a*) the declaration which under Regulation 8 of the said Regulations is to accompany an application for the continuance and reassessment of the increase shall be in the form set out in the Schedule to these Regulations instead of in the form set out in the said Regulations; and

(*b*) Regulations 7 and 8 of the said Regulations shall, in relation to an increase of pension granted in pursuance of an application made after the date on which these Regulations come into operation, have effect as if a period of twenty-four months were substituted therein for the period of twelve months therein mentioned.

2. References in the said Regulations to children or to a child shall be construed as including step-children or a step-child and adopted children or an adopted child within the meaning of the Adoption of Children Act, 1926,(*b*) the Adoption of Children (Northern Ireland) Act, 1929,(*c*) and the Adoption of Children (Scotland) Act, 1930,(*d*) and accordingly in

(*a*) S.R. & O. 1924 (No. 1155) p. 151.
(*b*) 16-7 G. 5. c. 29. (*c*) 20 G. 5. c. 15 (N.I.) (*d*) 20-1 G. 5. c. 37.

Regulation 2 of the said Regulations the words "or step-children" and in Regulation 14 of the said Regulations the words "or step-child" shall be deleted and the following shall be substituted for the note to para. (1) of the Declaration set out in the Schedule to the said Regulations :—

"'Child' includes a step-child and a child adopted under statute but not a grand-child."

3. In line 1 of Regulation 8 of the said Regulations "or" shall be substituted for "and."

4. The said Regulations and these Regulations may be cited together as the Pensions (Increase) Regulations, 1924 to 1931.

Treasury Chambers, 10 November, 1931. *George Penny.* *D. Euan Wallace.*

THE SCHEDULE.

DECLARATION BY A PENSIONER IN RECEIPT OF A PENSION GRANTED BY A LOCAL OR OTHER PUBLIC AUTHORITY (NOT BEING A POLICE AUTHORITY) CLAIMING THE CONTINUANCE OR REASSESSMENT OF AN INCREASE OF PENSION UNDER THE PENSIONS (INCREASE) ACTS, 1920 AND 1924.

Any Person who knowingly makes a False Statement or False Representation for the purpose of obtaining or continuing an Increase of Pension, or for the purpose of obtaining or continuing such Increase at a Higher Rate than that appropriate to the case either for Himself or Herself or for any other Person, is liable on Summary Conviction to Imprisonment for a Term not exceeding Six Months, and, in the case of a Pensioner, to Forfeit any Pension or Increase of Pension Payable to Him or Her.

1.—(*a*) State whether you are married or unmarried, or a widower or widow .. ..

(*b*) If a widower or widow, state whether you have a child* or children under sixteen years of age at the present time, dependent on you ; and if so, give date of birth of youngest child ..

2. State your age at the present date, giving date of birth .. ..

Declaration A.†

I hereby declare that during the year ended

I had‡ (apart from an old age pension) no means except my pension§ *and that my* $\frac{husband}{wife}$ *had also no means (apart from an old age pension)* and that to the best of my knowledge, information and belief the above statements are true.

Declaration B.(*a*)

I hereby declare that during the year ended my total means, including my original pension, but excluding any increase of my pension under the Pensions Increase Acts, were £ (*b*)*and the total means of my* $\frac{(c)husband}{wife}$ were £ and that to the best of my knowledge, information and belief the above statements are true.

I understand that the means above declared must include all the various kinds of means set out below and that I may be required, if the Pension Authority sees fit, to give details showing how the above figures are made up.

Signature of Claimant.....

Pension or Establishment No.....

Retiring Rank of $\frac{Pensioner}{Pensioner's\ husband}$.....

Residence .....

Occupation .....

Employer's Name and Address .....

.....

Notes.

I. The following are the kinds of means which must be included in Declaration B.

(1) Original pension in respect of which the claim is made, excluding any increase under the Pensions (Increase) Acts.

(2) Other pensions excluding any increase under the Pensions (Increase) Acts but including Old Age Pension (if any), grants, allowances or annuities.

(3) Net annual value of house property or land.

(4) Interest or dividends on stocks, shares, mortgages or other securities or bank deposits.

(5) Profits or wages of any trade, business (including farming or husbandry), profession, office, employment or vocation, including overtime pay and bonus, if any, and board, lodging, fuel or other benefits.

(6) Any other income or receipts whatever from other sources, including free maintenance received (if any) either in money or in kind.

II. The following charges on income may be deducted from gross income :—

Ground rent.

Interest on mortgage, bank overdraft or other loan.

If any other charges are deducted the nature of such charges should be explained.

No deduction can be made on account of insurance premiums, or on account of rates and taxes.

III. You are reminded that a pensioner to whom an increase has been granted must notify the pension authority *immediately* on the occurrence of any of the following events :—

(*a*) The marriage or remarriage of the pensioner.

(*b*) The death of the wife or husband of the pensioner.

(*c*) The death or the attainment of the age of 16 years of any dependent child* under 16 years of age of a widower or widow.

(*d*) The increase of the means (either through earnings or otherwise) of an unmarried pensioner to a rate in excess of £150 per annum, including the addition allowed under the Acts.

(*e*) The increase of the means of a married pensioner, either through earnings or otherwise (including the means of both husband and wife) to a rate in excess of £200 per annum, including the addition allowed under the Acts.

(*f*) The obtaining by the pensioner or the wife or husband of the pensioner of fresh paid employment of a regular character (in which case the name and address of the employer should be notified to the Pension authority).

* Including a step-child or a child adopted under statute.

* Child includes a step-child, or a child adopted under statute but not a grand-child.
† If you are in a position to sign Declaration A strike out Declaration B.
‡ If there is no old age pension strike out the words in brackets.
§ If you are unmarried strike out the words in italics. If you are married strike out either wife or husband.
(*a*) If you are making Declaration B strike out Declaration A.
(*b*) If you are unmarried strike out the words in italics.
(*c*) Strike out one of these.

Legal Notes and News.

Honours and Appointments.

Mr. FRED J. THOMPSON, solicitor, Largs, has been appointed Procurator-Fiscal for the Largs Petty Sessional District, in room of the late Mr. William Gray.

At the Annual meeting of The Stirling Society of Solicitors the following office-bearers were elected : Dean, Mr. JAMES S. HENDERSON : Sub-dean, Mr. A. M. WARDLAW ; Secretary and Treasurer, Mr. ALEXANDER PATTERSON ; Dean's Council, Messrs. D. IRVINE ROBERTSON, H. D. M'LELLAN, ROBERT WHYTE, JAMES M'PHERSON and JOHN M. MAILER ; Examiners, Messrs. ROBERT WHITE and T. J. G. BROWN ; Fiscal, Mr. JAMES C. MUIRHEAD ; Curator, Mr. H. D. M'LELLAN.

The directors of the Commercial Bank of Scotland, Ltd., have appointed Messrs. ROWLAND REED, M.A., LL.B., solicitor and notary public, and ANDREW REED, solicitor, Laurencekirk, to be Joint Agents, along with Mr. WILLIAM J. C. REED, solicitor, and Town Clerk, the present Agent of their Laurencekirk branch, the firm-name of W. J. C. REED and SONS.

THE LAW AND YOUNG OFFENDERS.

It is understood that early next year the Home Secretary will, says *The Daily Telegraph*, introduce legislation dealing with the treatment of juvenile offenders.

With the object of avoiding the criminal stigma, all offenders, under seventeen or eighteen years of age, will be dealt with in special courts entirely separated from the police courts.

Possibly imprisonment will not be inflicted before eighteen years of age except in the case of unruly or depraved offenders.

Murder charges will still go to the assizes, but the death penalty will be abolished for all persons under the age of eighteen.

The age of criminal responsibility is to be raised from seven to eight.

BOROUGH ACCOUNTANT'S £300 PENALTY.

After a lively debate, Windsor Town Council, recently decided, by sixteen votes to fifteen, to penalise the borough accountant to the extent of £100 a year for three years, without prejudice to his superannuation, for the defalcations of a subordinate.

BLIND LAW STUDENT ARTICLED

Mr. A. W. Ramsbottom, a blind law student, who recently took an honours degree at Oxford University, has taken articles with a Norwich solicitor. The National Institute for the Blind will supply him with a reader to attend him at his office, and with Braille copies of all law books he may require.

Christmas Vacation, 1931-1932.

NOTICE.

There will be no sitting in Court during the Christmas Vacation.

During the Christmas Vacation all applications "which may require to be immediately or promptly heard," are to be made to the Judge who for the time being shall act as Vacation Judge.

The Honourable Mr. Justice FARWELL will act as Vacation Judge from Tuesday, December 22nd, 1931, to Saturday, January 9th, 1932, both days inclusive. His Lordship will sit in King's Bench Judges' Chambers on Tuesday, December 29th, and Tuesday, January 5th, at half-past 10.

On days other than those when the Vacation Judge sits in Chambers applications in urgent matters may be made to his Lordship, personally or by post.

When applications are made by post the brief of counsel should be sent to the Judge, by post or rail prepaid, accompanied by office copies of the affidavits in support of the application, and also by a minute, on a separate sheet of paper, signed by Counsel, of the order he may consider the applicant entitled to, and also an envelope, sufficiently stamped, capable of receiving the papers, addressed as follows:—"Chancery Official Letter: To the Registrar in Vacation, Chancery Registrars' Chambers, Royal Courts of Justice, London, W.C.2."

The papers sent to the Judge will be returned to the Registrar.

The address of the Vacation Judge can be obtained on application at the Chancery Registrars' Chambers, Room 136, Royal Courts of Justice.

Chancery Chambers will be open for Vacation business (Master RIDSDALE, Room 231) from 10 to 2 on:—Thursday, December 24th; Tuesday, December 29th; Wednesday, December 30th; Thursday, December 31st, 1931; Friday, January 1st; Tuesday, January 5th, and Wednesday, January 6th, 1932.

CHANCERY REGISTRAR'S CHAMBERS,
ROYAL COURTS OF JUSTICE.
December, 1931.

Insurance Notes.

Lord ROCHESTER, the Paymaster-General, has resigned his seat on the Sceptre Board of the Eagle, Star and British Dominions Insurance Company, upon his appointment as a member of H.M. Government.

Mr. A. BATH, hitherto assistant underwriter, has been appointed marine underwriter at Liverpool to the Phœnix Assurance, the London Guarantee and Accident, and the Union Marine and General Insurance companies, to succeed Mr. J. R. Trench, who has resigned.

Lord REVELSTOKE has been elected chairman of the United Kingdom Provident Institution on the resignation of The Right Hon. Walter Runciman, M.P., rendered necessary by his acceptance of the office of President of the Board of Trade. Sir ERNEST JOHN PICKSTONE BENN and Mr. ROLAND EVELEIGH HOLLOWAY have been appointed directors of the institution to fill vacancies on the board.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

DATE	EMERGENCY ROTA.	APPEAL COURT NO. 1.	GROUP I. MR. JUSTICE EVE. Witness. Part I.	MR. JUSTICE MAUGHAM. Non-Witness.
M'nd'y Dec. 21	Mr. More	Mr. Jones	Mr. Jones	Mr. Blaker
Tuesday .. 22	Hicks Beach	Ritchie	Hicks Beach	Jones
Wednesday 23	Andrews	Blaker	Blaker	Hicks Beach
	GROUP I. MR. JUSTICE BENNETT.	MR. JUSTICE CLAUSON.	GROUP II. MR. JUSTICE LUXMOORE.	MR. JUSTICE FARWELL.
M'nd'y Dec. 21	Mr.*Hicks Beach	Mr. Andrews	Mr.*Ritchie	Mr.*More
Tuesday .. 22	Blaker	More	Andrews	Ritchie
Wednesday 23	Jones	Ritchie	More	Andrews

*The Registrar will be in Chambers on these days, and also on the days when the Courts are not sitting.

The CHRISTMAS VACATION will commence on Thursday, the 24th day of December 1931, and terminate on Wednesday, the 6th day of January, 1932, inclusive.

VALUATIONS FOR INSURANCE. It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is frequently very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac, a speciality. 'Phone: Temple Bar 1181-2.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (20th September, 1931) 6%. Next London Stock Exchange Settlement Thursday, 7th January, 1932.

	Middle Price 16 Dec. 1931.	Flat Interest Yield. £ s. d.	Approximate Yield with redemption £ s. d.
English Government Securities.			
Consols 4% 1957 or after	82	4 17 2	—
Consols 2½%	53½	4 13 6	—
War Loan 5% 1929-47	95	5 5 3	—
War Loan 4½% 1925-45	91	4 18 11	5 9 0
Funding 4% Loan 1960-90	83	4 16 5	4 17 6
Victory 4% Loan (Available for Estate Duty at par) Average life 35 years	88½	4 10 5	4 14 0
Conversion 5% Loan 1944-64	97½	5 2 7	5 3 0
Conversion 4½% Loan 1940-44	92	4 17 10	5 8 0
Conversion 3½% Loan 1961	72	4 17 3	—
Local Loans 3% Stock 1912 or after	60	5 0 0	—
Bank Stock	241	4 19 7	—
India 4½% 1950-55	69	6 10 5	—
India 3½%	48½	7 4 4	—
India 3%	42½	7 1 2	—
Sudan 4½% 1939-73	89½	5 0 7	5 2 3
Sudan 4% 1974	80½	4 19 5	5 2 3
Transvaal Government 3% 1923-53 (Guaranteed by Brit. Govt. Estimated life 15 yrs.)	81	3 14 1	4 7 6
Colonial Securities.			
Canada 3% 1938	86	3 9 9	5 12 3
Cape of Good Hope 4% 1916-36	90¼	4 8 5	6 4 10
Cape of Good Hope 3½% 1929-49	75½	4 12 9	5 15 0
Ceylon 5% 1960-70	96½	5 3 8	5 4 6
Commonwealth of Australia 5% 1945-75	77½	6 9 0	6 12 0
Gold Coast 4½% 1956	89½	5 0 7	5 5 6
Jamaica 4½% 1941-71	91½	4 18 4	5 0 0
Natal 4% 1937	89½	4 9 5	6 15 0
New South Wales 4½% 1935-45	68¼	6 11 5	7 17 6
New South Wales 5% 1945-65	71⅛	6 19 9	7 4 0
New Zealand 4½% 1945	84½	5 6 6	6 5 6
New Zealand 5% 1946	89	5 12 4	6 2 6
Nigeria 5% 1950-60	96½	5 3 8	5 5 0
Queensland 5% 1940-60	73	6 17 0	7 3 0
South Africa 5% 1945-75	92	5 8 8	5 10 0
South Australia 5% 1945-75	75½	6 12 5	6 15 0
Tasmania 5% 1945-75	77½	6 9 0	6 12 6
Victoria 5% 1945-75	75½	6 12 5	6 15 0
West Australia 5% 1945-75	77½	6 9 0	6 13 9
The prices of Stocks are in many cases nominal and dealings often a matter of negotiation.			
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	59½	5 0 10	—
Birmingham 5% 1946-56	97½	5 2 7	5 3 3
Cardiff 5% 1945-65	96	5 4 2	5 5 0
Croydon 3% 1940-60	68½	4 7 7	5 2 6
Hastings 5% 1947-67	97½	5 2 7	5 3 3
Hull 3½% 1925-55	77	4 10 11	5 4 0
Liverpool 3½% Redeemable by agreement with holders or by purchase	70	4 19 3	—
London City 2½% Consolidated Stock after 1920 at option of Corporation	49	5 2 0	—
London City 3% Consolidated Stock after 1920 at option of Corporation	60	5 0 0	—
Metropolitan Water Board 3% "A" 1963-2003	58½	4 2 7	—
Do. do. 3% "B" 1934-2003	60	5 0 0	—
Middlesex C.C. 3½% 1927-47	85½	4 1 10	4 16 0
Newcastle 3½% Irredeemable	72	4 17 3	—
Nottingham 3% Irredeemable	58½	5 2 7	—
Stockton 5% 1946-66	98½	5 1 6	5 1 9
Wolverhampton 5% 1946-56	98½	5 1 6	5 2 3
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	75	5 6 8	—
Gt. Western Railway 5% Rent Charge	90	5 11 1	—
Gt. Western Rly. 5% Preference	72½	6 17 11	—
L. & N.E. Rly. 4% Debenture	66½xd	6 0 4	—
L. & N.E. Rly. 4% 1st Guaranteed	61½	6 10 1	—
L. & N.E. Rly. 4% 1st Preference	45½	8 15 8	—
L. Mid. & Scot. Rly. 4% Debenture	69½xd	5 15 2	—
L. Mid. & Scot. Rly. 4% Guaranteed	61½	6 10 1	—
L. Mid. & Scot. Rly. 4% Preference	45½	8 15 8	—
Southern Railway 4% Debenture	70½	5 13 6	—
Southern Railway 5% Guaranteed	88	5 13 8	—
Southern Railway 5% Preference	65	7 13 10	—

SCOTSMAN, Ex-Officer, 36, married, tall, good appearance, wishes employment. Excellent references, college education, go anywhere. Sound office experience, Insurance, Commercial Traveller 7 years. 13154.

EX-CAPTAIN, age 34, married. Excellent experience mechanical, accountancy modern systems 7 years. Good correspondent, Organiser, Staff control. Abroad or home. 11503.

EX-OFFICER, 39, married, requires immediately Secretarial or similar post. Motor, Engineer- or other industry. Typing, Spanish. Drive cars. Excellent references. Home preferred, but willing go anywhere, last post 6 years. 13496.

EX-OFFICER, Engineer, adaptable and energetic, with good knowledge of French and German, seeks a post as Representative, Draughtsman. Maintenance in Test room or as Foreman. 13660.

EX-OFFICER, 38, live wire, seeks post representative, adaptable, good personality, business getter. Consider any good selling line with reputable firm on salary and commission basis. Good references. 12835.

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RE LUCY WELCH and HARRY WELCH, decd —Will any Solicitor or other person having KNOWLEDGE of any WILL made by either of the above-named, late of Isabella Cottage, Lambourne End, Essex, who died on the 12th and 15th days of November, 1931, respectively, please COMMUNICATE with BREEZE, WYLES & RAGGETT, Solicitors, Ongar, Essex.

JOHANN DANIEL FRIEDRICH BRENDEL. Anyone able to supply information regarding the above-named, believed to be an Austrian subject, born on the 15th September, 1856, whose last known address was 11, Baron-street, Pentonville, London, and who was formerly connected with the Victoria Bazaar Company of London and Provinces, is requested to COMMUNICATE with Biddle, Thorne, Welsford & Gait, 22, Aldermanbury, E.C.2.

WILL Solicitor inquiring of a Mr. WILLIAM MARS COMMUNICATE with this office.—Box 897, Solicitors' Journal, 29, Breams-buildings, E.C.4.

LADY BEATRICE MARY LE POLE JAMES, Deceased.—Will any person having knowledge of a Will executed in 1930 or 1931 by the above-named, late of Parkstone or Westmoors, Dorset, communicate with Mr. A. H. Thompson, Solicitor, 114, Old Christchurch-road, Bournemouth.

WILL any Relative of MARY WICKS, late of Stanford-in-the-Vale, Berks, widow, kindly APPLY to Bernard Haines, Solicitor, Faringdon, Berks?

REVD. JOHN MERRIN, decd.—Any person aware of the preparation or existence of a WILL of the Revd. JOHN MERRIN, Rector of Keighley, Yorkshire (who died on the 29th ulto.), is requested to COMMUNICATE with Messrs. Carter & Swallow, Solicitors, 61, Carey-street, Lincoln's Inn, W.C.2

MILES.—Will any Relatives of Rev. JOHN MILES, Vicar Holy Trinity, Paddington, died 1866-1870, COMMUNICATE Dr. Newham, Western House, Winslow, Bucks.

CLARA HEATH.—Will anyone possessing or knowing of any valid WILL of the above deceased, late of Guy's Cross, Warwick, COMMUNICATE with the undersigned at that address or at Nursteed, Devizes.—For next of kin, T. H. Thornely.

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